2003

Connecticut Income Tax Booklet

Choose your filing method (see Page T2).

This booklet contains:

WEBFILE

ELECTRONIC FILING OPTIONS

> and FORM

FORM CT-1040EZ

Simplest, Fastest, and Easiest Filing Method

Visit: www.ct.gov/DRS

(See Page T2 for more information)

TELEFILE

- Telefile Eligibility Criteria
- Steps to Electronically File
- Telefile Tax Return
- Telefile Instructions
- Telefile Payment Voucher

Form CT-1040EZ

- Form CT-1040EZ and Instructions
- Schedule CT-1040WH
- Form CT-1040 EXT
- Form CT-1040ES
- Tax Tables
- Tax Calculation Schedule



Benefits of WebFile and Telefile:

- Refunds issued in 4 days
- Confidential filing 24 hours a day
- No calculations necessary
- Immediate proof of filing
- Optional direct deposit of refund
- Optional direct payment of tax

Additional tax information is available on our Web site: www.ct.gov/DRS



Dear Customer:

You received this combination Connecticut Tax Return booklet to encourage you to electronically file your income tax return this year. Both *WebFile* and *Telefile* take only a few minutes to complete and you will receive immediate confirmation that the Connecticut Department of Revenue Services (DRS) received your return.

Review the checklists, to see if you qualify for either *WebFile* or *Telefile*. Besides reducing filing errors, both programs guarantee that your refund will be processed within four business days. If you do not qualify for *WebFile* or *Telefile*, the **Form CT-1040EZ** is included in this booklet for your convenience.

If you have questions, DRS Taxpayer Services personnel can answer them by phone, letter, or e-mail. Information on the back cover of this booklet will tell you how to reach them. The DRS Web site is also available anytime to provide you with access to forms, publications, and information that can help you complete state tax forms.

DRS continues to focus on providing you with excellent customer service and a user-friendly approach to tax administration. We welcome your comments and ideas about how to improve the way we do business. The back cover of this booklet lists all the ways you can access this Agency. Sincerely,

Pam Law Commissioner of Revenue Services

File by Internet

Use our free, convenient, and secure WebFile Program to file your Form CT-1040, Connecticut Income Tax Return, over the Internet. No paper return or worksheet is required.

WebFile is an Internet-based program that enables you to use your computer to electronically file your **Form CT-1040**. To learn more about WebFile, visit the DRS Web site at

www.ct.gov/DRS

You are eligible to file your 2003 Connecticut income tax return over the Internet if **all** of the following are true:

☐ You (and your spouse, if filing a joint return) were a
Connecticut resident for the entire 2003 taxable year
☐ You filed a 2002 Connecticut income tax return;
☐ Your filing status is the same as last year; and
☐ You are not filing Form CT-8379 , <i>Nonobligated</i>
Spouse Claim, with your tax return.

File by Telephone

File your Connecticut income tax return using your touch-tone telephone. It's fast and easy!
Just fill in our simple
Connecticut Telefile Tax Return.



You are eligible to Telefile your

2003 Connecticut income tax return	if all	of tl	he
following are true:			

- ☐ You filed a 2002 Connecticut income tax return;
- ☐ Your filing status is the same as last year;
- ☐ You (and your spouse, if filing a joint return) were a Connecticut resident for the entire 2003 taxable year;
- ☐ You have no more than seven W-2 or 1099 forms that show Connecticut income tax withheld;
- ☐ Your federal adjusted gross income is \$350,000, or less;
- ☐ You did **not** report federally taxable **Social Security Benefits**;
- ☐ Your only Connecticut modification to federal adjusted gross income is a federally taxable refund of state and local income taxes;
- ☐ You did **not** make estimated Connecticut income tax payments or did **not** have an overpayment applied to the 2003 taxable year;
- ☐ You are **not** filing **Form CT-8379**, *Nonobligated Spouse Claim*, with your tax return;
- ☐ You are **not** claiming credit for income taxes paid to a qualifying jurisdiction;
- ☐ You do **not** have a federal alternative minimum tax liability; **and**
- ☐ You are **not** claiming an adjusted net Connecticut minimum tax credit.

If the label on the back cover of this booklet is not correct, contact the DRS Registration Unit one day prior to telefiling at 860-297-4962 (during business hours).

If you are not eligible to *Telefile*, you may qualify for our *WebFile* Program.

See File by Internet, at left.

To file a paper return, see Form CT-1040EZ in the back of this booklet.

Steps to Electronically File

Step 1

Complete your federal income tax return.

Step 2

Enter the four-digit PIN assigned to you by DRS. A new PIN is assigned each year. If you cannot locate your PIN, keep this booklet handy and access the *Telefile* or *WebFile* Systems for assistance.

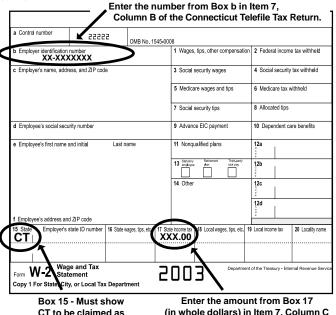
If you are using *Telefile* and do not know your PIN, the *Telefile* System may be able to provide it during your phone call. You must provide last year's federal adjusted gross income to access your PIN. See Page T6, Item 2.

If you are using *WebFile*, you may enter last year's federal adjusted gross income in place of your PIN.

For further assistance, visit the Web site at www.ct.gov/DRS or call DRS at 1-800-382-9463 for prerecorded information.

Step 3

Gather all your W-2 and 1099 forms. Generally, you will receive these forms on or before January 31. You will be asked for the Employer Identification Number and Connecticut income tax withheld as shown on this sample W-2.



Step 4

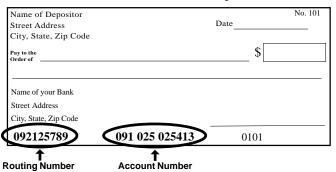
Connecticut Withholding.

Round off all amounts to the nearest whole dollar. Round to the next lowest dollar all amounts that include 1 through 49 cents. Round to the next highest dollar all amounts that include 50 through 99 cents.

of the Connecticut Telefile Tax Return.

Step 5

Expecting a refund? Receive it faster by selecting direct deposit. You will be asked for the routing number and account number as shown on this sample check.



Step 6

Expecting to owe tax? There are three options available to pay your Connecticut income tax:

- 1. Use our **direct payment** system. Direct Payment Have the amount of tax due automatically withdrawn from your bank account. This option is **only** available at the time of filing.
- 2. Pay by **credit card**. Cards Mastercard OSCOPEN VISA

 After filing, call toll-free: 1-800-2PAY-TAX

 (1-800-272-9829); or

Visit: www.officialpayments.com

A 2.5% convenience fee will be charged by the credit card service provider.

3. Mail your **check or money order** with the 2003 Payment Voucher.

Payment is due on or before April 15, 2004.

Step 7

File by Telephone. Fill in Items 1 through 10, of the *Connecticut Telefile Tax Return*, before you call the *Telefile* number.

File by Internet. If you are going to file your Form CT-1040 over the Internet, review these steps, then go to www.ct.gov/DRS to file your tax return.

Step 8

Record the confirmation number that you receive at the end of filing. This number is your official acknowledgment that your Connecticut income tax return has been filed.

Step 9

Keep your completed Connecticut income tax return, W-2 forms, and other tax statements for your records.

Do not mail the return to the Department of Revenue Services.

Keep this copy of your 2003 Connecticut income tax return for your records.

Connecticut Telefile Tax Return

Use your telephone to file. Do not mail.

2003 Telefile

Your Name(s) **Your Social Quick Start Checklist! Security Number** Complete Federal Return. 1 B. Spouse's Social **Security Number** Fill in Items 1 through 10. (If married filing a joint return) Call 860-692-9787. Personal Identification Number (PIN) (If you do not know your PIN, see Page T6.) NOTE: Your filing status must be the same as your federal income tax filing status for the 2003 taxable year. Filing Married filing SEPARATELY **Status** C. Check only Married filing jointly or Qualifying В. Head of household (with qualifying person) one box. widow(er) with dependent child Federal Adjusted Gross Income (AGI) from your federal Form 1040EZ, Line 4; .00 4. Form 1040A, Line 21; Form 1040, Line 34; or TeleFile Tax Record, Line I. 5 CHECK THE BOX INDICATING THE FORM USED TO FILE YOUR 2003 FEDERAL RETURN 1040EZ 1040A TeleFile 1040 Refunds of State and Local Income Taxes: Enter "0" in Item 5 if your 2003 federal return is a Form 1040EZ, Form 1040A, or you TeleFiled your federal return. If you filed federal Form 1040, enter the 5. .00 amount reported on federal Form 1040, Line 10. 6. Enter the total number of W-2 forms and any 1099 forms showing Connecticut income tax withholding. (Maximum of seven) Enter the Employer Identification Number and Connecticut income tax withheld for each W-2 form or **1099 form included in Item 6.** (See instructions on Page T6) Column B Column C Column A W-2 or 1099 **Employer Identification Number from your W-2 or 1099 Forms Connecticut Income Tax Withheld** 1st .00 2nd .00 3rd .00 4th .00 5th .00 6th .00 7th .00 **Primary Residence** 8. Enter the amount of Property Auto 1 Auto 2 (If married filing a joint return) Taxes paid to your town on: **8A** 8C 8B .00 .00 .00 (See instructions on Page T6) Enter the individual use tax due if you purchased taxable 9 Individual Use Tax goods or services and did not pay Connecticut sales tax on 9. (See instructions on Page T7) the purchase. If none enter "0." .00 - Checking 10. Want your refund 10A. Account Type 2 - Savings directly deposited, 10B. Routing Number or your tax due automatically 10C. Account Number withdrawn? Fill in Complete Item 10D only if you want your tax due withdrawn at a future date. (See instructions on Page T7) Items 10A, 10B, and 10D. Enter the date you want your tax due withdrawn 10C (and 10D, for from your account (no later than April 15, 2004). direct payment only).

You are now ready to call the Telefile phone number.

Keep this return in front of you during the call. Telefile will calculate the next section for you. Be prepared to fill in the amounts calculated by Telefile.

Call 860-692-9787 24 hours a day.

Telefile will compute your:				
11. Property tax credit	11.	.00		
12. Total 2003 Connecticut tax (Includes individual use to	ax and property tax credit, if any) 12.	.00		
13. Total Connecticut income tax withheld_	13.	.00		
14. Tax due (See Three Payment Options below)	14.	.00		
15. Overpayment of tax	15.	.00		
If you have an overpayment in Item 15, you may comore of the designated funds listed below. AIDS Research \$2	ontribute all or a portion of your ove \$5 \$15 other \$ \$5 \$15 other \$.00		
Organ Transplant \$2 Endangered Species/Wildlife \$2				
Breast Cancer Research \$2 Safety Net Services \$2	\$5\$15 other \$ \$5\$15 other \$	00		
	**			
16. Total contributions	16.	.00		
17. Refund	17.	.00		
18. PIN Signature – Your Personal Identification Number will serve as the lawful signature on this return for you (and your spouse, if filing jointly).				
19. Confirmation Number — Telefile will assign you an eight-digit confirmation number. Do not hang up until you receive this number.				
Keep this 2003 Connecticut In	come Tax Return for <u>your r</u>	ecords.		
Write the date that you successfully	Telefiled your return.	/ / 2004		
Three Payment Options	(See Page T7 for more information.)		
 Pay by direct payment during your Telefile call by completing 	•			
2. Pay by credit card by visiting: www.officialpayments.com or calling toll-free: 1-800-2PAY-TAX (1-800-272-9829). You will be asked to enter the Connecticut Jurisdiction Code: 1777. A convenience fee will be charged by the service provider. The fee is 2.5% of your total tax payment.				
B. Pay by check or money order using the 2003 Connecticut Telefile Payment Voucher below.				
2003 Connecticut Telefile Payment Voucher	STATE OF CONNECTICUT DEPARTMENT OF REVENUE	Department Use Only		
1. Enter the amount enclosed \$	SERVICES			

2. Make your check or money order payable to: "Commissioner of Revenue Services" 3. To ensure proper posting of your payment, write SSN(s) and "2003 Telefile" on your check or money order. 4. Mail to: DRS, PO Box 5088, Hartford CT 06102-5088 2003 Your First Name Last Name Your Social Security Number 2 0 4 Label If a JOINT Return, Spouse's First Name and Middle Initial Last Name Spouse's Social Security Number М D D С Υ M Use the DRS label located on the back Home Address (number and street), Apartment Number, PO Box cover. Otherwise, print or type. You MUST enter City, Town, or Post Office State ZIP Code 730 your name(s) and SSN(s) as TEL indicated on Items 1A and 1B

Individual Use Tax Schedule

Complete this schedule if you have a Connecticut individual use tax liability. You owe use tax if you purchased taxable goods or services during the taxable year and did not pay Connecticut sales tax on the purchases. Individual items with the purchase price of \$300 or more must be listed separately below. Although you do not need to list separately any individual item with a purchase price of less than \$300, such items are subject to tax and the total of the purchase prices of these items should be reported on Line A. Multiply the sales and use tax rate by the purchase price of the item and enter the result in Column E. You must enter "0" in Item 9 if no Connecticut use tax is due.

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN	G
DATE OF PURCHASE	DESCRIPTION OF GOODS OR SERVICES	RETAILER OR SERVICE PROVIDER	PURCHASE PRICE	CT TAX DUE (.06 X Column D)		BALANCE D (Col. E – Col. F not less than z	, but
							i
A. TOTAL OF I	A. TOTAL OF INDIVIDUAL PURCHASES UNDER \$300 NOT LISTED ABOVE						00
Total Individual Use Tax: Add amounts in Column G. Enter here and in Item 9 of the Connecticut Telefile Tax Return.						00	

See Informational Publication 2003(27), Q & A on the Connecticut Individual Use Tax, for more information.

Completing the Connecticut Telefile Tax Return

- 1A. Social Security Number: Enter your Social Security Number.
- 1B. Spouse's Social Security Number: For a married filing joint return, enter your spouse's Social Security Number.

Important: Enter your Social Security Number and your spouse's Social Security Number in the order in which your names appear on the label on the back of this booklet.

2. Personal Identification Number (PIN): Enter the four-digit PIN assigned to you by DRS. A new PIN is assigned each year. If you cannot locate your PIN, keep this booklet handy and access the Telefile or WebFile Systems for assistance.

If you do not know your PIN, you may be able to access it during your Telefile call by pressing the star (*) key when prompted for your PIN. You must provide your prior year's federal adjusted gross income (from Form CT-1040EZ or Form CT-1040, Line 1, or *Connecticut Telefile Tax Return*, Item 4).

- Filing Status: Check the same filing status box that you checked on your 2003 federal income tax return (Single, Married Filing Jointly, Married Filing Separately, or Head of Household).
- 4. Federal Adjusted Gross Income (AGI): Enter your federal AGI from your 2003 federal income tax return. This is the amount reported on federal Form 1040EZ, Line 4; federal Form 1040A, Line 21; federal Form 1040, Line 34; or federal TeleFile Tax Record, Line I.
- **Refunds of State and Local Income Taxes:** Enter the amount of taxable refunds of state and local income taxes that you reported on Line 10 of your 2003 federal Form 1040. If Line 10 of your federal Form 1040 is blank, or if you filed federal Form 1040A, federal Form 1040EZ, or telefiled your federal return, enter "0."
- Number of W-2 and 1099 Forms: Enter the total number of W-2s and 1099s that you received for the 2003 taxable year that show Connecticut income tax withheld. (Include your spouse's W-2s and 1099s if you are filing a joint return.)

Important: You may not *Telefile* this return if you received more than seven W-2 or 1099 forms that show Connecticut income tax withheld.

W-2 and 1099 Information: Verify that Box 15 of each W-2 shows Connecticut income tax withheld. See sample W-2 on Page T3.

Column B: Enter from each W-2 form the nine-digit Employer Identification Number located in **Box b**. For each 1099, enter the

payer's nine-digit Federal Identification Number. unemployment compensation, this number is located directly below the address for the Department of Labor. If the number is unclear or missing, contact your employer or payer.

Column C: Enter the income tax withheld for the State of Connecticut as shown on each W-2, W-2G, or 1099 form (from Form W-2, **Box 17**; Form W-2G, **Box 14**; Form 1099-R, **Box 10**; Form 1099-MISC, Box 16; or Form UC-1099G, Box 5).

8. Property Tax Paid:

Auto 1 - Enter the total amount of property tax due and paid during 2003 to a Connecticut municipality on your motor vehicle.

Auto 2 - If your filing status is Married Filing Jointly, enter the total amount of property tax due and paid during 2003 to a Connecticut municipality on your second motor vehicle, if any.

Primary Residence - Enter the **total** amount of property tax due and paid during 2003 to a Connecticut municipality on your primary residence.

You may take credit against your 2003 Connecticut income tax liability for property tax payments that you made on your primary residence and privately owned or leased motor vehicle to a Connecticut political subdivision. Generally, property tax bills that were due and paid during 2003 qualify for this credit. This includes any installment payments that you made during 2003 that were due in 2003 and any installments that you prepaid during 2003 that were due in 2004. Supplemental property tax bills that were due during 2003 or 2004 also qualify if paid during 2003. However, the late payment of any property tax bills or the payment of any interest, fees, or charges related to the property tax bill do not qualify for the credit. The maximum credit allowed is \$350 per return, regardless of your filing status, and may be limited based upon your Connecticut adjusted gross income. A husband and wife who file a joint Connecticut income tax return may consider property tax bills for which the husband or wife, or both, are liable.

You may take credit for a leased motor vehicle if you had a written lease agreement for a term of more than one year, and the property tax became due and was paid during 2003 (either by the leasing company or by you). Refer to your January 2004 billing statement from the leasing company in order to determine the amount of property taxes that may be eligible for the credit.

The Telefile System will automatically calculate your allowable credit. See Informational Publication 2003(24), Q&A: Income Tax Credit for Property Taxes Paid to a Connecticut Political Subdivision.

- 9. Individual Use Tax: If you purchased taxable goods or services during 2003 and did not pay Connecticut sales tax, complete the Individual Use Tax Schedule on Page T6. Generally, this is for purchases made or shipped from outside of Connecticut. Enter the total individual use tax due in Item 9. If none, enter "0." See Informational Publication 2003(27), Q&A on the Connecticut Individual Use Tax.
- 10. Direct Deposit or Direct Payment: You can elect to have your refund directly deposited or your tax due automatically withdrawn from your checking or savings account.

Expecting a refund? By completing Items 10A, 10B, and 10C, you can have your refund directly deposited into your checking or savings account.

Note: If any of the bank information you supply for direct deposit does not match, a paper check will automatically be issued to you. Some financial institutions do not allow a joint refund to be deposited into an individual account.

Expecting to owe tax? By completing Items 10A, 10B, 10C, and 10D, you can have the funds automatically withdrawn from your checking or savings account. See To Pay by Direct Payment, below. Before calling *Telefile*, check with your financial institution to make sure that an automatic withdrawal is allowed and to verify the correct routing and account numbers.

Enter your nine-digit bank routing number and your bank account number in Items 10B and 10C. Your bank routing number is the first nine-digit number printed on your check or savings withdrawal slip. Your bank account number generally follows the bank routing number. Do not include the check number as part of your account number. Bank account numbers can be up to 17 digits and must be numeric. See sample check on Page T3.

The Telefile System will provide you with the amounts to enter in Items 11 through 17.

- 11. Property Tax Credit: This is the amount of credit you are allowed for property taxes that you paid during 2003 on your motor vehicle, primary residence, or both.
- 12. Total 2003 Connecticut Tax: This is your total Connecticut tax liability which includes individual use tax and property tax credit, if applicable.
- 13. Total Connecticut Income Tax Withheld: This is the total Connecticut income tax withheld as shown on your W-2, W-2G, and 1099 forms.
- **14.** Tax Due: This is the amount of tax you owe. Pay the amount in full with your return. If the amount you owe is more than \$500, you may be subject to interest on the underpayment of estimated income tax.

You have until April 15, 2004, to pay by direct payment, credit card, check, or money order. The 2003 Connecticut Telefile Payment Voucher must accompany all payments that are sent by mail.

Payment Options



Complete Items 10A, 10B, 10C, and 10D. By completing Item 10D, you can request to have the tax you owe withdrawn at a future date, but no later than April 15, 2004. Direct Payments are accepted only during your Telefile call.

To Pay by Credit Card:







Call Official Payments Corporation toll-free at 1-800-2PAY-TAX (1-800-272-9829). You will be asked to enter the Connecticut Jurisdiction Code: 1777;

Visit: www.officialpayments.com and select Payment Center. A convenience fee will be charged by the credit card service provider. The fee is 2.5% of your total tax payment. You will be informed of the amount of the fee and you may elect to cancel the transaction. At the end of the transaction, you will be given a confirmation number for your records.

Your payment will be effective on the date you make the charge.

To Pay by Mail: Make your check or money order payable to "Commissioner of Revenue Services." To ensure proper posting of your payment, write your Social Security Number(s) and "2003 Telefile" on the front of your check or money order. Mail the 2003 Connecticut Telefile Payment Voucher along with your payment to:

> **Department of Revenue Services** PO Box 5088 Hartford CT 06102-5088

Failure to file or failure to pay the proper amount of tax when due will result in penalty and interest charges. It is to your advantage to file when your return is due whether or not you are able to make full payment.

- 15. Overpayment of Tax: If you have an overpayment in Item 15, the Telefile System will ask if you would like to contribute all or a portion of the overpayment to one or more of the five designated funds. You may not know if you have overpaid your taxes until you make your Telefile call. If you wish to make a contribution, you should be prepared to identify the fund(s) and the amount of your contribution(s).
- **16. Total Contributions:** If you make contributions, the *Telefile* System will total the amount of contributions made to the five designated funds.
- 17. **Refund:** This is the amount of your refund. You may choose to have this amount deposited directly into your bank account or have a check mailed to you.
- **18. PIN Signature:** After the *Telefile* System tells you the amount of your refund or how much tax you owe, the Telefile System will prompt you to "sign" your return by entering the same PIN that you entered in Item 2. This will become the legal signature for your return.

Important: If you file a joint return, you **must** review the information you entered with your spouse because the PIN serves as the legal signature for both of you. You and your spouse are jointly and severally responsible for paying the full amount of tax, interest, and penalties on your joint return.

19. Confirmation Number: You must stay on the line for your eight-digit confirmation number. After the PIN signature, the Telefile System will provide you with a confirmation number. Write this number in Item 19. Once you have this confirmation number, your tax return is filed.

Important: If you have a change or correction to your Connecticut income tax liability after you receive your confirmation number, you must complete 2003 Form CT-1040X, Amended Connecticut Income Tax Return and Instructions.

CONN-TAX

If you have a touch-tone phone, you can obtain important income tax information anytime from CONN-TAX, the Department of Revenue Services information line. Call **1-800-382-9463** (in-state) or **860-297-5962** (from anywhere), press **4** to be connected to the recorded tax information menu, then press **1** to select *Recorded Income Tax Information*. Enter the three-digit number next to the topic of your choice shown below, or follow the prerecorded instructions.

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Extended Telephone Hours for the 2003 Filing Season:

Monday, **February 2** (until 7 p.m.) Monday, **February 9** (until 7 p.m.)

Extended Telephone Personal Assistance and Walk-in Hours:

(25 Sigourney Street, Hartford Only)

Thursday, **April 15** (until 8 p.m.)

2003 FORM CT-1040 EZ

Connecticut Resident EZ Income Tax Return

This section contains:

- Form CT-1040EZ
- Schedule CT-1040WH
- Form CT-1040 EXT
- Form CT-1040ES
- Tax Tables
- Tax Calculation Schedule
- Taxpayer Questionnaire



If you are not eligible to Telefile or do not wish to Telefile, you have two other options to electronically file your Connecticut Income Tax Return.

See *Electronic Filing Options* on Page 3.

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Save time!



File Form CT-1040 over the Internet!

WHAT'S NEW

- When entering amounts on Connecticut tax returns and schedules, taxpayers are now **required to round off cents** to the nearest whole dollar. If adding two or more amounts to compute the total to enter on a line, taxpayers must include cents and round off only the total. See *Rounding Off to Whole Dollars*, Page 8.
- The **highest marginal income tax rate** for individuals is increased from **4.5%** to **5%**.
- The maximum property tax credit was reduced from \$500 to \$350. Depending upon the amount of property taxes paid by a taxpayer to a Connecticut municipality and the taxpayer's Connecticut adjusted gross income, the property tax credit may be reduced or the taxpayer may not be entitled to a credit. Formerly, a taxpayer who paid at least \$100 in property taxes to a Connecticut municipality was entitled to a property tax credit of at least \$100, regardless of the amount of his or her Connecticut adjusted gross income.
- Individuals who had Connecticut income tax withheld during their 2003 taxable year must now complete **Schedule CT-1040WH**, Connecticut Income Tax Withholding, to be given credit for Connecticut income tax withheld. Individuals must file the completed schedule and all federal Forms W-2, 1099, and W-2G showing Connecticut income tax withheld with their Connecticut income tax return.
- For Connecticut minimum tax purposes, the Connecticut minimum tax is now the lesser of 19% of adjusted federal tentative minimum tax, or 5.5% (formerly 5%) of adjusted federal alternative minimum taxable income. See Form CT-6251, Connecticut Alternative Minimum Tax Return Individuals.

- Tier 1 and Tier 2 Railroad Retirement Benefits and supplemental annuities may be subtracted from federal adjusted gross income in computing Connecticut adjusted gross income, but only to the extent such benefits were includable in federal gross income and were not already subtracted from federal adjusted gross income in computing Connecticut adjusted gross income. See the instructions to Form CT-1040, Connecticut Resident Income Tax Return, Schedule 1, Modifications to Federal Adjusted Gross Income, Line 42.
- Individuals who added bonus depreciation to their federal adjusted gross income on their 2002 Form CT-1040, Connecticut Resident Income Tax Return, may subtract 25% of that bonus depreciation amount on their 2003 Form CT-1040, and 25% of that bonus depreciation amount on the comparable line of their Connecticut income tax return for the 2004, 2005, and 2006 taxable years. See Form CT-1040, Connecticut Resident Income Tax Return, Schedule 1, Modifications to Federal Adjusted Gross Income, Line 43.
- The "single" filer personal exemption will increase beginning with the 2004 taxable year, and continuing through the 2009 taxable year. The maximum personal exemption for taxpayers making 2004 estimated tax payments as "single" individuals is \$12,625.
- The "single" filer credit will increase beginning with the 2004 taxable year, and continuing through the 2009 taxable year.
- Even if you are required to file a federal income tax return, you may not be required to file a Connecticut income tax return. Before filing a Connecticut income tax return, see *Who Must File a Connecticut Resident Return*, on Page 4. If you determine you are required to file, consider using one of the electronic options provided below.

ELECTRONIC FILING OPTIONS

File Your Tax Return Electronically!

Refunds Issued in 4 Days
 Easy to use
 Immediate Proof of Filing
 Safe and Secure
 Paperless
 Available 24 Hours a Day, 7 Days a Week!

To WebFile or Telefile your Connecticut return you must meet all of the following conditions:

- You were a Connecticut resident for the entire year;
- You filed a 2002 Connecticut income tax return; and
- Your filing status is the same filing status as last year.

WebFile

File over the Internet using WebFile. Visit: www.ct.gov/DRS to learn more.



Telefile



File your return using a touch-tone telephone by calling: 860-692-9787

e-file

File your Federal and State returns together using e-file!!

File your returns from home using a DRS-approved commercial tax filing Web site or software product.

Visit: www.ct.gov/DRS for a complete list!

Have your tax preparer electronically file your tax return.

Visit: www.IRS.gov/efile

or check the Yellow Pages under "Tax Return Preparation"

for a list of approved

preparers near you.

DRS CUSTOMER SERVICE

Tax Assistance

DRS is ready to help you and offers several resources where you can get answers to your Connecticut tax questions. Visit the DRS Web site at **www.ct.gov/DRS** or for personal assistance, refer to the back cover of this booklet for a list of DRS walk-in offices and telephone numbers. DRS offices are open Monday through Friday, 8:00 a.m. to 5:00 p.m. If you visit, be sure to bring:

- Your "state copy" of your federal Forms W-2 and any other forms showing Connecticut income tax withholding; and
- Your completed federal Form 1040EZ, 1040A, 1040, or federal TeleFile Tax Record.

Personal telephone assistance is available Monday through Friday, 8:30 a.m. to 4:30 p.m. Extended hours are offered for the filing season. Automated information may answer your questions anytime. Call CONN-TAX, the DRS information line, or visit the DRS Web site for details.

Forms and Publications

Download and print Connecticut tax forms and publications anytime from the DRS Web site at **www.ct.gov/DRS**. Forms are also available during regular business hours at any of the DRS walk-in offices and the other sources listed on the back cover of this booklet, and at most public libraries, town halls, banks, and post offices during the tax filing season.

FILING INFORMATION

Important Reminders

- ☐ Be sure that you have received all your federal Forms W-2, W-2G, and 1099 before filing your Connecticut income tax return. Generally, you will receive these forms on or before January 31. If you receive an additional federal Form W-2, W-2G, or 1099 after filing your Connecticut income tax return you may be required to file Form CT-1040X. See Amended Returns on Page 16.
- ☐ File the correct form. Most taxpayers qualify to electronically file their Connecticut income tax return or file Form CT-1040EZ, Connecticut Resident EZ Income Tax Return. (See May I File My Connecticut Income Tax Return Over the Internet Using WebFile and May I File Form CT-1040EZ on Page 6.)
- ☐ Use the preprinted peel-off label. The preprinted label **does not** include your Social Security Number(s). Therefore, you **must** enter your Social Security Number and the Social Security Number for your spouse (if filing a joint return), in the spaces next to your name(s) on the return.
 - If you did not receive a tax return package with a label, enter your name(s) and mailing address in the spaces provided at the top of your return.
- ☐ Check the correct filing status on your return.
- □ Complete and attach **Schedule CT-1040WH**, *Connecticut Income Tax Withholding*, to the **back** of your Connecticut income tax return to be given credit for Connecticut income tax withheld. Also attach a legible "**state copy**" of each federal Form W-2 (Wages), W-2G (Winnings), 1099-R (Pensions), and any other forms showing Connecticut income tax withheld to the **front** of your Connecticut return.
- ☐ Sign your return. If you and your spouse are filing jointly, both of you must sign.
- ☐ Have your paid preparer sign the return.
- ☐ Be sure that both you and your spouse file your income tax returns at the same time if you filed joint estimated tax payments but elect to file separate income tax returns. No refund will be processed until both Connecticut returns are received.
- ☐ Use the correct DRS mailing label on the envelope when filing your return. One label is for refunds and all other tax forms without payment. The other label is for all tax forms with payment.

Who Must File a Connecticut Resident Return

You must file a Connecticut resident income tax return if you were a resident for the entire year **and** any of the following is true for the 2003 taxable year:

- You had Connecticut income tax withheld;
- You made estimated tax payments to Connecticut;
- You meet the *Gross Income Test* (see below); **or**
- You had a federal alternative minimum tax liability.

If none of the above apply, do not file a Connecticut resident income tax return.

Gross Income Test

You must file a Connecticut income tax return if your gross income for the 2003 taxable year exceeds:

- \$12,000 and you will file as Married Filing Separately
- \$12,500 and you will file as Single
- \$19,000 and you will file as Head of Household
- \$24,000 and you will file as Married Filing Jointly

Gross income means all income you received in the form of money, goods, property, and services that is not exempt from federal income tax, **and** any additions to income that are required to be reported on **Form CT-1040**, *Schedule 1*.

Gross income includes, but is not limited to:

- Compensation for services, including wages, fees, commissions, taxable fringe benefits, and similar items
- · Gross income from a business
- Capital gains
- Interest and dividends
- Gross rental income
- Gambling winnings
- Alimony
- Taxable pensions and annuities
- Prizes and awards
- Your share of income from partnerships, S corporations, estates, or trusts
- IRA distributions
- · Unemployment compensation
- Federally taxable Social Security



No calculations necessary!

The following examples explain the gross income test for a Connecticut resident:

Example 1: Your only income is from a sole proprietorship and you file federal Form 1040, reporting the following on Schedule C:

Gross Income \$100,000

Expenses (\$ 92,000)

Net Income \$8,000

Because the **gross** income of \$100,000 exceeds the minimum requirement, you must file a Connecticut income tax return.

Example 2: You received \$8,000 in federally nontaxable Social Security benefits and \$11,000 in interest income. Since nontaxable Social Security benefits are not included in gross income, you will not have to file a Connecticut return unless Connecticut tax was withheld or estimated tax payments were made.

Am I a Resident, Part-Year Resident, or Nonresident

The following terms are used in this section:

Domicile (permanent legal residence) is the place you intend to have as your permanent home. It is the place you intend to return to whenever you are away. You can have only one domicile although you may have more than one place to live. Your domicile does not change until you move to a new location and definitely intend to make your permanent home there. If you move to a new location but intend to stay there only for a limited time (no matter how long), your domicile does not change. This also applies if you are working in a foreign country.

Permanent place of abode is a residence (a building or structure where a person can live) that you permanently maintain, whether or not you own it, and generally includes a residence owned by or leased to your spouse. A place of abode is not permanent if it is maintained only during a temporary stay for the accomplishment of a particular purpose.

You are a **resident** for the 2003 taxable year if:

- Connecticut was your domicile (permanent legal residence) for the entire 2003 taxable year; or
- You maintained a permanent place of abode in Connecticut and spent a total of more than 183 days in Connecticut during the 2003 taxable year, and you are not a part-year resident.

Nonresident aliens who meet either of the above conditions are considered Connecticut residents even if federal Form 1040NR-EZ or federal Form 1040NR is filed for federal income tax purposes.

If you are a resident and you meet the requirements for *Who Must File a Connecticut Resident Return* for the 2003 taxable year, you must file **Form CT-1040EZ** or **Form CT-1040**.

You are a **part-year resident** for the 2003 taxable year if you changed your permanent legal residence by moving into or out of Connecticut during the 2003 taxable year. If you are a part-year resident, you may not elect to be treated as a resident individual.

If you are a part-year resident and you meet the requirements for Who Must File Form CT-1040NR/PY for the 2003 taxable year, you must file Form CT-1040NR/PY. See Who Must File Form CT-1040NR/PY and Am I a Resident, Part-Year Resident, or Nonresident in the instruction booklet for Form CT-1040NR/PY.

You are a **nonresident** for the 2003 taxable year if you are neither a resident nor a part-year resident for the 2003 taxable year.

If you are a nonresident and you meet the requirements for *Who Must File Form CT-1040NR/PY* for the 2003 taxable year, you must file **Form CT-1040NR/PY**.

Although you and your spouse file jointly for federal purposes, you may be required to file separate Connecticut returns. See *Special Rules for Married Individuals* on Page 8.

Important: You may be treated as a nonresident for 2003 even if your domicile was Connecticut if you meet **all** of the conditions in Group A or Group B:

Group A

- 1. You did not maintain a permanent place of abode in Connecticut for the entire 2003 taxable year;
- 2. You maintained a permanent place of abode outside of Connecticut for the entire 2003 taxable year; and
- 3. You spent not more than 30 days in the aggregate in Connecticut during the 2003 taxable year.

Group B

- 1. You were in a foreign country for at least 450 days during any period of 548 consecutive days;
- During this period of 548 consecutive days, you did not spend more than 90 days in Connecticut and you did not maintain a permanent place of abode in Connecticut at which your spouse (unless legally separated) or minor children spent more than 90 days; and
- 3. During the nonresident portion of the taxable year in which the 548-day period begins, and during the nonresident portion of the taxable year in which the 548-day period ends, you were present in Connecticut for no more than the number of days that bears the same ratio to 90 as the number of days in such portion of the taxable year bears to 548. See the calculation below:

Number of days in the nonresident portion	v	00		Maximum days
548	X	90	=	allowed in Connecticut

See **Special Notice 2000(17)**, 2000 Legislation Affecting the Connecticut Income Tax.

Military Personnel Filing Requirements

Military personnel who claim Connecticut as a residence but are stationed elsewhere are subject to Connecticut income tax. If you enlisted in the service as a Connecticut resident and have not established a new domicile (permanent legal residence) elsewhere, you are required to file a resident income tax return unless you meet all of the conditions in Group A or Group B for being treated as a nonresident. See *Am I a Resident, Part-Year Resident, or Nonresident* at left.

If your permanent home (domicile) was outside Connecticut when you entered the military, you do not become a Connecticut resident because you are stationed and live in Connecticut. As a nonresident, your military pay is not subject to Connecticut income tax. However, income that you receive from Connecticut sources while you are a nonresident (including your spouse's nonmilitary income) may be subject to Connecticut income tax. (See instructions for a Connecticut nonresident contained in the instruction booklet for Form CT-1040NR/PY.)

Example: Lisa is a resident of Florida. She enlisted in the Navy in Florida and was stationed in Groton, Connecticut. She earned \$38,000 in military pay.

If Lisa had no other income ...

Since Lisa resided and enlisted in Florida, she is considered a resident of Florida and does not have to file a Connecticut return. Military personnel are residents of the state in which they resided when they enlisted.

If Lisa had a part-time job in Connecticut...

Her Connecticut source income from nonmilitary employment is taxable. Lisa must file **Form CT-1040NR/PY** to report this income.

Spouses of military personnel who are stationed in Connecticut may be considered residents of this state even if their domicile is elsewhere. See *Am I a Resident, Part-Year Resident, or Nonresident* on Page 5.

See **Informational Publication 2003(23)**, Connecticut Income Tax Information for Military Personnel and Veterans.

Combat Zone

The income tax return of any individual in the U.S. Armed Forces serving in a combat zone or injured and hospitalized while serving in a combat zone is due 180 days after returning. There will be no penalty or interest charged. For any individual who dies while on active duty in a combat zone or as a result of injuries received in a combat zone, no income tax or return is due for the year of death. A refund of tax paid will be provided to the legal representative of the estate or to the surviving spouse.

Combat zone is an area designated by the President of the United States as a combat zone by executive order. A combat zone also includes an area designated by the federal government as a *qualified hazardous duty area*.

Members of the U.S. Armed Forces serving in military operations in the Kosovo and Afghanistan regions are eligible for the 180 day extension allowed to individuals serving in a combat zone. Spouses of military personnel and civilians supporting the military in these regions who are away from their permanent duty stations but are not within the designated combat zone are also eligible for the extension. Individuals requesting an extension under the Kosovo provision should print the words "Operation Allied Force" at the top of the tax return. Individuals requesting an extension under the Afghanistan provision should print the words "Enduring Freedom" at the top of the tax return. Individuals requesting an extension under the Arabian Peninsula Areas provision should print the words "Operation Iraqi Freedom" at the top of the tax return.

May I File My Connecticut Income Tax Return Over the Internet Using *WebFile*

Most Connecticut residents may use the fast, easy *WebFile* Program to file their Connecticut income tax return. You may *WebFile* your Connecticut income tax return if all of the following are true:

	You were a Connecticut resident for the entire year or consent
	to be treated as a resident for the entire year;
	You filed a 2002 Connecticut income tax return;
_	

- ☐ Your filing status is the same as last year;
 ☐ You are **not** filing **Form CT-8379**, *Nonobligated Spouse Claim*, with your return;
- ☐ You have no more than ten W-2 or 1099 forms that show Connecticut income tax withheld; **and**
- ☐ You have no more than two states for which you are claiming a credit for income taxes paid to a qualifying jurisdiction.

May I File Form CT-1040EZ

Most residents may file this short, simple **Form CT-1040EZ**. You may file **Form CT-1040EZ** if **all** of the following are true:

- ☐ You were a resident of Connecticut for the entire year or consent to be treated as a resident for the entire year;
- ☐ You did **not** report federally taxable Social Security benefits for the 2003 taxable year;
- ☐ You had no modifications to federal adjusted gross income for Connecticut income tax purposes, **or** your only modification is a federally taxable refund of state and local income taxes. See *Modifications to Federal Adjusted Gross Income* below;
- ☐ You are not claiming credit for income taxes paid to another jurisdiction;
- ☐ You do not have a federal alternative minimum tax liability;
- ☐ You are not claiming an adjusted net Connecticut minimum tax credit; and
- $\hfill \square$ You did not report treaty income on your federal income tax return.

If any of the above statements are **not** true, you must file **Form CT-1040** or **Form CT-1040NR/PY**.

If you are filing your return after the due date, and you want to pay interest and penalty with your return, you **must** file **Form CT-1040**. However, if you file **Form CT-1040EZ**, DRS will bill you for outstanding penalty and interest.

If you are a resident and your spouse is a part-year resident or nonresident and you file a joint federal income tax return, you may not be eligible to file a joint **Form CT-1040EZ**. See *Special Rules for Married Individuals*, on Page 8.

What is Connecticut Adjusted Gross Income

For the purpose of completing **Form CT-1040EZ**, Connecticut adjusted gross income is your federal adjusted gross income as reported on federal Form 1040, Line 34; federal Form 1040A, Line 21; federal Form 1040EZ, Line 4; or federal TeleFile Tax Record, Line I, minus any taxable refund of state and local income taxes reported on federal Form 1040, Line 10.

Modifications to Federal Adjusted Gross Income

If you have any of the following modifications, you **must** file **Form CT-1040**:

Additions

- Interest on state and local government obligations other than Connecticut;
- Exempt-interest dividends from a mutual fund derived from state or municipal government obligations other than Connecticut;
- Special depreciation allowance for qualified property placed in service during this year;
- Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income;
- Beneficiary's share of Connecticut fiduciary adjustment;
- Loss on sale of Connecticut state and local government bonds;
- Treaty income for nonresident aliens reported on federal Form 1040NR-EZ or Form 1040NR; or
- Loss or deduction of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country of such tribe or any loss or deduction of an enrolled member of the Mohegan Tribe who resides in Indian country of such tribe, where such loss or deduction is derived from or connected with Indian country of such tribe.

Subtractions

- Social Security benefit adjustment;
- Interest on U.S. government obligations;
- Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations;
- Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities;
- Special depreciation allowance for qualified property placed in service during the preceding year;
- Beneficiary's share of Connecticut fiduciary adjustment;
- Gain on sale of Connecticut state and local government bonds;
- Distributions to a designated beneficiary from the Connecticut Higher Education Trust Fund (CHET);
- Interest earned on funds deposited in a Connecticut individual development account, to the extent included in federal adjusted gross income; or
- Income or gain of an enrolled member of the Mashantucket Pequot
 Tribe who resides in Indian country of such tribe or any income or
 gain of an enrolled member of the Mohegan Tribe who resides in
 Indian country of such tribe, where such income or gain is derived
 from or connected with Indian country of such tribe.

Taxable Year and Method of Accounting

You must use the same taxable year for Connecticut income tax purposes that you use for federal income tax purposes. Most individuals use the calendar year as their taxable year for federal income tax purposes. However, if the calendar year is not your taxable year for federal income tax purposes, references in this booklet to "2003" are references to your taxable year beginning during 2003.

You must use the same method of accounting for Connecticut income tax purposes that you use for federal income tax purposes.

If your taxable year or method of accounting is changed for federal income tax purposes, the same change must be made for Connecticut income tax purposes.

When to File

Your Connecticut income tax return is due on or before April 15, 2004. If you are not a calendar year filer, your return is due on or before the fifteenth day of the fourth month following the close of your taxable year. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Your return will meet the timely filed and timely payment rules if the U.S. Postal Service cancellation date, or the date recorded or marked by a designated private delivery service (PDS) using a designated type of service, is on or before the due date. Not all services provided by these designated PDSs qualify.

The following are the designated PDSs and designated types of service at the time of publication:

Airborne Express (Airborne) Overnight Air Express Service Next Afternoon Service

DHL Worldwide Express (DHL)

- DHL "Same Day" Service
- DHL USA Overnight

Second Day Service

United Parcel Service (UPS)

- Federal Express (FedEx)

 FedEx Priority Overnight
- FedEx Standard Overnight
- FedEx 2Day
- FedEx International Priority
- FedEx International First
- UPS Next Day Air
- UNDAL Day All
- UPS Next Day Air Saver
- UPS 2nd Day Air
- UPS 2nd Day Air A.M.
- UPS Worldwide Express Plus
- UPS Worldwide Express

This list is subject to change. See **Policy Statement 2002(4)**, *Designated Private Delivery Services and Designated Types of Service*.

If **Form CT-1040EZ** is filed late, or all the tax due is not paid with the return, see *Interest and Penalties* on Page 14 to determine if interest and penalty apply.

Extension Requests

You may be eligible for a six-month extension of time to file your return See *Extension of Time to File*, on Page 13.

You may be eligible for a six-month extension of time to pay the tax due if you file **Form CT-1127**, *Application for Extension of Time for Payment of Income Tax*, and show that paying the tax by the due date will cause undue hardship. See *Extension of Time to Pay*, on Page 13.

Where to File

For **refunds** and **all other tax forms without payment** enclosed, use the mailing label with this address and mail your return to:

Department of Revenue Services PO Box 150420 Hartford CT 06115-0420

For **all tax forms with payment** enclosed, use the mailing label with this address and mail your return with payment to:

Department of Revenue Services PO Box 150440 Hartford CT 06115-0440

Completing Form CT-1040EZ

Complete Your Federal Return

Before you begin, gather all your records, including your federal W-2s (Wages), W-2Gs (Winnings), 1099-Rs (Pensions), and other 1099 forms. Use this information to complete your federal income tax return. The information on your federal return is needed to complete your Connecticut return.

Complete Your Connecticut Return

Remove the income tax forms from this booklet. Proceed item by item, reading the instructions for each line item before you enter any amount. Make a copy for your records.

Name and Address

Be sure the information on the label is correct. Do not use this label if any of the information is incorrect. Print or type the correct information in the name and address spaces on your return. If there is no preprinted label, print or type the information requested in the spaces provided at the top of **Form CT-1040EZ**.

If your return is being completed by someone else, take your booklet to your tax preparer so that the preparer can attach the label to your return.

Social Security Number

The preprinted label **does not** include your Social Security Number. Therefore, you **must** write your Social Security Number in the space provided next to your name. If you file a joint return, enter your Social Security Number and your spouse's Social Security Number in the order they appear on your federal return. If you are a nonresident alien and do not have a Social Security Number, enter your Individual Taxpayer Identification Number in the space provided next to your name.

Filing Status

Check the appropriate box to indicate your filing status. Generally, your filing status must match your federal income tax filing status for this year. If you are not certain of your filing status for 2003, consult the information in your federal income tax booklet or call the IRS at 1-800-829-1040.

If your filing status is *qualifying widow(er) with dependent child* on federal Form 1040 or 1040A, check the box on **Form CT-1040EZ** for "Married filing jointly or Qualifying widow(er) with dependent child." **Do not** enter your deceased spouses's name or Social Security Number in the spaces provided for Spouse's Name and Spouse's Social Security Number.

Special Rules for Married Individuals

When one spouse is a Connecticut **resident** or a **nonresident** and the other spouse is a **part-year resident**, **each** spouse who is required to file a Connecticut income tax return **must** file as *married filing separately*.

When one spouse is a Connecticut **resident** and the other is a **nonresident**, **each** spouse who is required to file a Connecticut income tax return **must** file as *married filing separately* **unless**:

- · They file jointly for federal income tax purposes; and
- They elect to be treated as if both were Connecticut residents for the entire taxable year.

When one spouse is a **nonresident alien** and the other is a **citizen** or **resident** of the United States, **each** spouse who is required to file a Connecticut income tax return **must** file as *married filing separately* **unless**:

- An election is made by the nonresident alien and his or her spouse to file a joint federal income tax return;
- A married filing joint return is filed for federal income tax purposes; and
- The spouses are otherwise required or permitted to file a joint Connecticut income tax return.

The election to file a joint return means the joint federal adjusted gross income **must** be used on **Form CT-1040EZ**, Line 1. It also means the spouse who would not otherwise be required to file is now jointly and severally liable for any tax liability associated with the filing of the Connecticut income tax return.

If filing a joint federal return and a separate Connecticut return, enter on **Form CT-1040EZ**, Line 1, only **your** portion of the income included in joint federal adjusted gross income.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total. **Example:** Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

Line Instructions

Line 1 - Federal Adjusted Gross Income

Enter your federal adjusted gross income from your 2003 federal income tax return. This is the amount reported on federal Form 1040, Line 34; federal Form 1040A, Line 21; federal Form 1040EZ, Line 4; or federal TeleFile Tax Record, Line I.

Line 2 - Refunds of State and Local Income Taxes

Enter the amount of taxable refunds of state and local income taxes that you reported on your federal Form 1040, Line 10. If Line 10 of your federal Form 1040 is blank, or if you filed federal Form 1040A, 1040EZ, or telefiled your federal return, enter "0."

Line 3 - Connecticut Adjusted Gross Income

Subtract Line 2 from Line 1 and enter the result on Line 3. This is your Connecticut adjusted gross income.

Line 4 - Income Tax

If the amount on Line 3 is: \$12,000 or less for married filing separate individuals; \$12,500 or less for single individuals; \$19,000 or less for head of household individuals; or \$24,000 or less for married filing joint individuals, enter "0" on Line 4 and Line 6. You do not owe any income tax. Otherwise, calculate your tax using one of the following methods:

Tax Tables - If your Connecticut adjusted gross income is less than or equal to \$102,000, you may use the *Tax Tables* on Page 17 to find your tax. Be sure to use the correct column in the *Tax Tables*. After you have found the correct tax, enter that amount on Line 4.

Tax Calculation Schedule - You **must** use the *Tax Calculation Schedule* to figure your tax if your Connecticut adjusted gross income is more than \$102,000. You may also use the *Tax Calculation Schedule* if your Connecticut adjusted gross income is less than or equal to \$102,000. This schedule is found at the end of the tax tables or use the Income Tax Calculator on the DRS Web site: **www.ct.gov/DRS**

Line 5 - Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle

If the amount on Line 4 is zero, skip Line 5 and go to Line 6. Otherwise, you **must** complete *Schedule 1 EZ* on the back of **Form CT-1040EZ** to be allowed this credit. Enter the amount from Line 25 on Line 5. Be certain to include all of the requested information or your credit may be denied. See *Schedule 1 EZ - Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle,* on Page 10.

The credit is limited to the lesser of \$350 or the amount of qualifying property taxes paid. The maximum property tax credit allowed is \$350 per return, regardless of filing status. See *Property Tax Credit Limitation Worksheet*, on the inside back cover of this booklet. This credit may be used to offset your 2003 income tax only. You may not carry this credit forward and it is not refundable.

Line 6 - Connecticut Income Tax

Subtract Line 5 from Line 4. Enter the result on Line 6. If less than zero, enter "0."

Line 7 - Individual Use Tax

Complete *Schedule 2 EZ* on the back of **Form CT-1040EZ**. See *Schedule 2 EZ - Individual Use Tax*, on Page 11. Enter on Line 7 the total use tax due as reported on *Schedule 2 EZ*, Line 26. You **must** enter "0" if no Connecticut use tax is due; otherwise you will not have filed a use tax return.

Line 8 - Total Tax

Add Line 6 and Line 7. Enter the total on Line 8.

Line 9 - Connecticut Tax Withheld

Complete **Schedule CT-1040WH**, *Connecticut Income Tax Withholding*, and enter the amount from Line 3 on **Form CT-1040EZ**, Line 9. Do **not** include tax withheld for other states or federal income tax withholding.

Be sure you attach **Schedule CT-1040WH** to the **back** of your Connecticut income tax return and staple the "**state copy**" of all W-2 forms, and any other forms showing Connecticut tax withheld to the **front** of your return or your claim of amounts withheld will not be allowed. If you have not received Form W-2 from your employer or Form 1099-R from your pension, annuity, retirement, or profit sharing plan, you should request **Form CT-4852** (substitute Form W-2) to report your earnings and withholding.

If the amount on Line 9 does not equal the amounts of Connecticut withholding as reported on the forms that you attached to your return, the processing of your **Form CT-1040EZ** will be delayed.

Attach copies of W-2G and 1099 forms only if they show Connecticut tax withheld.

Line 10 - All 2003 Estimated Tax Payments

Enter on Line 10 the total of all Connecticut estimated tax payments, advance tax payments, and any overpayments of Connecticut income tax applied from a prior year. Be sure to include any 2003 estimated payments made in 2004. **Do not** include any refunds received.

Line 11 - Payments Made With Form CT-1040 EXT

If you filed **Form CT-1040 EXT**, *Application for Extension of Time to File*, enter on Line 11 the amount you paid with that form.

Line 12 - Total Payments

Add Lines 9, 10, and 11. Enter the total on Line 12. This represents the total of all Connecticut tax payments made.

Line 13 - Amount Overpaid

If Line 12 is greater than Line 8, subtract Line 8 from Line 12 and enter the result on Line 13. This is your overpayment. To properly allocate your overpayment, go to Lines 14, 15, and 16. If Line 12 is less than Line 8, go to Line 17.

Line 14 - Amount of Line 13 You Want Applied to Your 2004 Estimated Tax

Enter the amount of your 2003 overpayment that you want applied to your 2004 estimated Connecticut income tax. It will be treated as estimated tax paid on April 15, 2004, if your return is filed on time or if you filed a timely request for extension and your return is filed within the extension period. Payments received after April 15, 2004, will be applied as of the date of receipt. Your request to apply this amount to your 2004 estimated income tax is irrevocable.

Line 15 - Amount of Line 13 You Want to Contribute

You may contribute all or a portion of your refund to one or more of five designated funds. Complete *Schedule 3 EZ, Contributions of Refund to Designated Charities* on the back of **Form CT-1040EZ**. Enter on Line 15 the total contributions as reported on *Schedule 3 EZ*, Line 27.

You may make a contribution on this return only if you are entitled to a refund. Your contribution is limited to your refund amount. However, you may also make **direct** contributions. See *Designated Contributions* on Page 15.

Line 16 - Amount of Line 13 You Want Refunded to You

Subtract the total of Line 14 and Line 15 from Line 13. Enter the result on Line 16. This is the amount of your refund. Be sure to affix the **refund label** to the envelope when mailing your return.

Get your refund faster by choosing **direct deposit**. Complete Lines 16a, 16b, and 16c to have your refund directly deposited into your checking or savings account.

Enter your nine-digit bank routing number and your bank account number in Lines 16b and 16c. Your bank routing number is the first nine-digit number printed on your check or savings withdrawal slip. Your bank account number generally follows the bank routing number. Do not include the check number as part of your account number. Bank account numbers can be up to 17 digits and must be numeric.

Note: If any of the bank information you supply for direct deposit does not match, a paper check will automatically be issued to you. Some financial institutions do not allow a joint refund to be deposited into an individual account.

Important: Your overpayment is applied in the following order: penalty and interest you owe, amounts designated by you to be applied to your 2004 estimated tax, other taxes you may owe DRS, debts to other Connecticut state agencies, federal taxes you may owe the IRS, and the charitable contributions you designate. Any remaining balance will be refunded to you.

Line 17 - Amount You Owe

If Line 8 is greater than Line 12, subtract Line 12 from Line 8, and enter the result on Line 17. This is the total amount of tax you owe. Pay the amount in full with your return. If the amount you owe is more than \$500, you may be subject to interest on the underpayment of estimated income tax. See *Filing Form CT-2210* on Page 14.

Payment Options

If you filed a 2002 Connecticut income tax return, you may elect to pay your 2003 Connecticut income tax liability using your American Express® card, Discover® card, MasterCard® card, or VISA® card. A convenience fee will be charged by the credit card service provider. The fee is 2.5% of your total tax payment. You will be informed of the amount of the fee and you may elect to cancel the transaction. At the end of the transaction, you will be given a confirmation number for your records. Check the box on **Form CT-1040EZ**, Line 17 to indicate payment made by credit card.

To Pay by Credit Card

- Call Official Payments Corporation toll-free at 1-800-2PAY-TAX (1-800-272-9829). You will be asked to enter the Connecticut Jurisdiction Code: 1777; or
- Visit: www.officialpayments.com and select Payment Center.

Your payment will be effective on the date you make the charge.

To Pay by Mail

Make your check or money order payable to the "Commissioner of Revenue Services." To ensure proper posting of your payment, write your Social Security Number(s) and "2003 Form CT-1040EZ" on the front of your check or money order in the lower left corner. Be sure to sign your check and paper clip it to the front of your return. Do not send cash.

Failure to file or **failure to pay** the proper amount of tax when due will result in penalty and interest charges. It is to your advantage to file when your return is due, whether or not you are able to make full payment.

Third Party Designee

If you wish to authorize DRS to contact your friend, family member, or any other person, to discuss your 2003 tax return, check the "Yes" box in the "Third Party Designee" area of your return. Enter the designee's name, telephone number, and any five numbers the designee chooses as his or her personal identification number (PIN). If you want to authorize DRS to contact the paid preparer who signed your return, enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

If you check the "Yes" box, you, and your spouse if filing a joint return, are authorizing DRS to call the designee to answer any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give DRS any information that is missing from your return;
- Call DRS for information about the processing of your return or the status of your refund or payment; **and**
- Respond to certain DRS notices that you have shared with the designee about math errors, offsets, and return preparation. The notices will not be sent to the designee.

Once DRS completes processing the return, the authorization ends. The authorization cannot be revoked. However, the authorization will automatically end no later than the due date (without regard to extensions) for filing your 2004 tax return. This is April 15, 2005, for most taxpayers.

The box does not replace a power of attorney and will not authorize the designee to receive refund checks, bind you to anything (including additional tax liabilities), or represent you before DRS. To authorize another individual to represent you or act on your behalf, you must complete **Form LGL-001**, *Power of Attorney*.

Check Your Return

Take your time in completing your return. When you have finished, recheck all of your entries and arithmetic.

Sign Your Return

After completing your **Form CT-1040EZ**, sign your name and write the date you signed the return. Your spouse must also sign and enter the date if this is a joint return. The signature line is located on the back of **Form CT-1040EZ**.

If you file a joint return, you **must** review the information with your spouse. When you and your spouse sign the return, you become jointly and severally responsible for paying the full amount of tax, interest, and penalties due.

Paid Preparer Signature

Anyone you pay to prepare your return must sign and date it. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN), and their firm's Federal Employer Identification Number (FEIN) in the spaces provided.

Attach Your Label

Remove the preprinted peel-off label on the back cover of this booklet and place it over the name and address spaces of your return. The preprinted label **does not** include your Social Security Number(s). Therefore, you **must** write your Social Security Number(s) in the spaces provided next to your name(s).

Order of Attachments

Staple all your W-2 forms or **Forms CT-4852** (substitute Form W-2), and any other forms showing Connecticut income tax withheld to the front of the income tax form in the appropriate area marked "**Staple W-2s, W-2Gs, and certain 1099s here**."

Paper clip your check or money order in payment of the tax due to the **front** of the income tax form in the appropriate area marked "**Clip check or money order here**." To ensure proper posting of your payment, write your Social Security Number(s) and "**2003 Form CT-1040EZ**" on the front of your check or money order.

In addition, if you must file any of the following forms, attach the form(s) to the **front** of your income tax return in the following order:

- Schedule CT-1040CRC, Claim of Right Credit
- Form CT-19IT, Title 19 Status Release Form

- Form CT-1127, Application for Extension of Time for Payment of Income Tax
- Form CT-8379, Nonobligated Spouse Claim

Attach other required forms and schedules, including **Schedule CT-1040WH**, *Connecticut Income Tax Withholding*, to the **back** of your return, or as directed on the form.

Filing Your Return

Keep a copy of this return and all attachments for your records. You may need information from it when you file next year's return, make estimated tax payments, or to respond to a question from DRS. Attach to this return any required schedules and forms. Do **not** attach copies of your federal income tax return or federal schedules.

- 1. Remove both labels from the envelope flap along the perforation.
- 2. Choose the correct label for your return, moisten, and place it on the return envelope.
- 3. Affix the correct postage to the envelope.

Do not use these mailing labels to send other correspondence to DRS. Using these labels for other purposes will delay our response to you.

Schedule 1 EZ - Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle

Connecticut residents **must** complete *Schedule 1 EZ* to determine the amount of credit (if any) that may be taken against a Connecticut income tax liability. The credit is for property taxes paid during 2003 to a Connecticut political subdivision on a primary residence and/or privately owned or leased motor vehicle. If you entered zero on **Form CT-1040EZ**, Line 4, **DO NOT** complete this schedule.

See Informational Publication 2003(24), Q &A: Income Tax Credit for Property Taxes Paid to a Connecticut Political Subdivision.

Which Property Tax Bills Qualify

You may take credit against your 2003 Connecticut income tax liability for property tax payments that you made on your primary residence and privately owned or leased motor vehicle to a Connecticut political subdivision. Generally, property tax bills that were due and paid during 2003 qualify for this credit. This includes any installment payments that you made during 2003 that were due in 2003 and any installments that you prepaid during 2003 that were due in 2004. Supplemental property tax bills that were due during 2003 or 2004 also qualify if paid during 2003. However, the late payment of any property tax bills or the payment of any interest, fees, or charges related to the property tax bill do not qualify for the credit.

A husband and wife who file a joint Connecticut income tax return may consider property tax bills for which the husband or wife, or both, are liable.

You may take credit for a leased motor vehicle if you had a written lease agreement for a term of more than one year; and the property tax became due and was paid during 2003 (either by the leasing company or by you). Refer to your January 2004 billing statement from the leasing company in order to determine the amount of property taxes that may be eligible for the credit. Your statement will either indicate the amount of property taxes paid on your leased motor vehicle or provide you with a toll-free number that you may call to obtain the necessary information. If you do not receive a billing statement in January 2004, contact your leasing company for the appropriate property tax information.

Example 1: Ernie received a property tax bill for a motor vehicle that was listed on his town's October 1, 2001 grand list. The bill was payable in two installments, July 1, 2002, and January 1, 2003. If Ernie paid the January 1, 2003 installment during 2003, he would be eligible to claim it on his 2003 income tax return, but if he prepaid it during 2002, he would not be eligible to take credit for it on his 2003 return, but he may have been eligible to take credit for it on his 2002 return.

Example 2: Isabelle received a property tax bill for a motor vehicle that was listed on her town's October 1, 2002 grand list. The bill was payable in two installments, July 1, 2003, and January 1, 2004. Isabelle is eligible to take credit for both installments on her 2003 income tax return, if she paid both installments during 2003. If Isabelle waited until January 1, 2004, to pay her second installment, she would not be eligible to take credit on her 2003 return for this installment, but she may be eligible to take credit for it on her 2004 return.

Maximum Credit Allowed

The **maximum** credit allowed (on your primary residence and/or motor vehicle) is \$350 per return, regardless of filing status. The maximum property tax credit cannot exceed the amount of qualifying property taxes paid or the amount of tax entered on Form CT-1040EZ, Line 4 and is phased-out depending upon a taxpayer's adjusted gross income. To be allowed this credit, you must complete *Schedule 1 EZ* in its entirety.

Motor Vehicle Credit Restrictions

The number of motor vehicles eligible for this credit depends on your filing status as shown on the front of your Connecticut income tax return. Any individual whose filing status is *Single*, *Married Filing Separately*, or *Head of Household* is limited to the property tax paid on **one** motor vehicle, even if the individual sells a motor vehicle and purchases a replacement motor vehicle during the taxable year and only owns one motor vehicle at any time during the taxable year. Individuals whose filing status is *Married Filing Jointly* are limited to the property taxes paid on two motor vehicles.

Schedule 1 EZ - Line Instructions

Column A - Name of Connecticut Tax Town or District

Enter the Connecticut town or taxing district to which the qualifying property tax was paid.

Column B - Description of Property

Enter the description of the property. If a primary residence, enter the street address. If a motor vehicle, enter the year, make, and model.

Column C - List or Bill Number

Enter the list or bill number from your property tax bill.

Column D - Date(s) Paid

Enter the date that you paid qualifying property tax.

Column E - Amount Paid

Enter the amount of property tax paid.

Line 18 - Primary Residence

Enter the total amount of property tax paid on your primary residence.

Line 19 - Auto 1

Enter the total amount of property tax paid on your motor vehicle.

Line 20 - Married Filing Jointly Only - Auto 2

Enter the total amount of property taxes paid on your second motor vehicle.

Line 23

Enter the **lesser** of Line 21 or Line 22.

Line 24 - Limitation

Enter "0" on Line 24 and go to Line 25 if your:

Filing status is:	Connecticut adjusted gross income is:
Single	\$ 54,500 or less
Married Filing Joir	ntly \$100,500 or less
Married Filing Sep	arately \$ 50,250 or less
Head of Household	d\$ 78,500 or less

Otherwise, you **must** complete the *Property Tax Credit Limitation Worksheet* on the inside back cover of this booklet or use the Property Tax Calculator on the DRS Web site at **www.ct.gov/DRS**

Line 25

Subtract Line 24 from Line 23. Enter here and on the front of **Form CT-1040EZ**, Line 5.

Schedule 2 EZ – Individual Use Tax

In general, goods or services that are purchased out-of-state and that would have been subject to the Connecticut sales tax if those goods or services had been purchased from a Connecticut retailer, are subject to the Connecticut use tax. Generally, individuals who have purchased goods from mail order or catalog companies and have had those goods shipped to Connecticut, and individuals who have purchased goods at out-of-state locations and have brought those goods back into Connecticut, are subject to the Connecticut use tax if they did not pay Connecticut sales tax. Complete *Schedule 2 EZ - Individual Use Tax*, on the back of **Form CT-1040EZ**, to calculate your use tax liability.

List separately any individual item with a purchase price of \$300 or more and complete Columns A through G. Although you do not need to list separately any individual item with a purchase price of less than \$300, such items are subject to tax and the total of the purchase price of these items should be reported on Line A. Multiply the sales and use tax rate by the purchase price of the item and enter the result in Column E. Enter the total tax for all taxable purchases on *Schedule 2 EZ*, Line 26 and Form CT-1040EZ, Line 7.

See Informational Publication 2003(27), *Q&A* on the Connecticut Individual Use Tax.

If you require additional lines, you should create an identical schedule and attach it to the back of your Form CT-1040EZ.

Enter only those purchases subject to use tax that you have not previously reported on **Form OP-186**.

You must enter "0" on Line 7 of **Form CT-1040EZ** if no Connecticut use tax is due. If you do not make an entry on Line 7, you will not have filed a use tax return.

Line 26

Complete Columns A through G on Schedule 2 EZ-Individual Use Tax and enter the total use tax due here and on the front of Form CT-1040EZ. Line 7.

Schedule 3 EZ – Contributions of Refund to Designated Charities

Line 27

Check the appropriate box or write in a whole dollar amount for each fund to which you wish to contribute. Add your contributions and enter the total here and on the front of **Form CT-1040EZ**, Line 15. **Your contribution is irrevocable**.

You may also make direct contributions by following the instructions on Page 15.

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GENERAL INFORMATION

Recordkeeping

Make a copy of your tax return, worksheets that you used, and records of all items appearing on the return (such as W-2 and 1099 forms) until the statute of limitations expires for that return. Usually, this is three years from the date the return was due or filed, whichever is later. You may need this information to prepare future returns or to file amended returns.

Copies of Returns

You may request a copy of a previously filed Connecticut income tax return from DRS by completing **Form LGL-002**, *Request for Disclosure of Tax Return or Tax Return Information*. You can usually expect your copy in three weeks.

Refund Information

DRS issues refund checks as quickly as possible. If you have a touch-tone phone, you may check on the status of your refund 24 hours a day by calling **1-800-382-9463** (in-state) or **860-297-5962** (from anywhere). Be ready to provide your Social Security Number (and your spouse's, if filing jointly) and the exact amount of the refund you requested.

If you *Telefile* or electronically file your return, you will be issued your refund in four days. If you send your return by mail, you should allow six to eight weeks before calling to check on the status of your refund. If you do not receive your refund on or before the ninetieth day after we receive your claim for refund, you may be entitled to interest on your overpayment at the rate of 2 /3% for each month or fraction of a month between the ninetieth day following receipt of your claim for a refund or the date of your return, whichever is later, and the date of notice that your refund is due.

Claiming a Refund for a Deceased Taxpayer

If you are a surviving spouse filing a joint return with the deceased, file the tax return to claim the refund. If you are a court-appointed representative, file the return **and** attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer.

Income received by the estate of the decedent for the portion of the year after the decedent's death, and for succeeding taxable years until the estate is closed, must be reported each year on **Form CT-1041**, *Connecticut Income Tax Return for Trusts and Estates*.

Offset Against Debts

If you are due a refund but have not paid certain obligations to Connecticut state agencies or the IRS, all or part of your overpayment may be used to pay all or part of these outstanding debts or taxes. You will be advised by mail if your refund is reduced for this reason and will be given information directing you to the agency to contact if you wish to appeal. Your refund may also be reduced if you owe penalty and interest on late-filed or underpaid Connecticut income tax returns.

Nonobligated Spouse

When a joint return is filed and only one spouse owes past-due child support or a debt to any Connecticut state agency, the spouse who is not obligated may be eligible to claim a share of a joint income tax refund. A nonobligated spouse who received income in 2003 and who made Connecticut income tax payments (withholding or estimates) for the 2003 taxable year may be eligible to claim his or her share of any refund if:

- A joint Connecticut tax return was filed for 2003; and
- An overpayment of tax was made.

If you are a nonobligated spouse, you may claim your share of a joint refund by filing **Form CT-8379**, *Nonobligated Spouse Claim*.

Do **not** use **Form CT-8379** to claim your share of a Connecticut refund that was applied to federal taxes you owe to the IRS. You must contact the IRS Office of the Local Taxpayer Advocate in Hartford, Connecticut at 860-756-4555.

Title 19 Recipients

Title 19 recipients must file a Connecticut income tax return if the requirements for *Who Must File a Connecticut Resident Return* are met

However, if you do not have funds to pay your Connecticut income tax and during 2003:

- You were a Title 19 recipient; and
- Medicaid assisted in the payment of your long-term care in a nursing or convalescent home;

complete **Form CT-19IT**, *Title 19 Status Release*, and attach it to the **front** of your Connecticut income tax return. By completing this form, you authorize DRS to verify your Title 19 status for 2003 with the Department of Social Services.

Special Information for Nonresident Aliens

A nonresident alien must file a Connecticut income tax return if the requirements of *Who Must File a Connecticut Resident Return* are met. In determining whether the *Gross Income Test* is met, the nonresident alien must take into account any income that is not subject to federal income tax under an income tax treaty between the U.S. and the country of which the nonresident alien is a citizen or resident. Income tax treaty provisions are disregarded for Connecticut income tax purposes. Any treaty income that is reported on federal Form 1040NR or Form 1040NR-EZ and that is not subject to federal income tax must be added to the nonresident alien's federal adjusted gross income. See **Form CT-1040**, *Schedule 1*, Line 36, or **Form CT-1040NR/PY**, *Schedule 1*, Line 38.

If the nonresident alien does not have and is not eligible for a Social Security Number, he or she must obtain an Individual Taxpayer Identification Number (ITIN) from the IRS, and enter it in the space provided for a Social Security Number.

A married nonresident alien may not file a joint Connecticut income tax return unless the nonresident alien is married to a citizen or resident of the U.S. and they have made an election to file a joint federal income tax return and, in fact, file a joint federal income tax return. (Any married individual filing federal Form 1040NR or federal Form 1040NR-EZ is not eligible to file a joint federal income tax return or a joint Connecticut income tax return, and must file as a married individual filing separately.)

Deceased Taxpayers

A Connecticut income tax return must be filed for a taxpayer who died during the year if the requirements for *Who Must File a Connecticut Resident Return* are met. The return must be signed and filed by his or her executor, administrator, or surviving spouse

for the portion of the year before the taxpayer's death. The person who files the return must clearly write "**DECEASED**," the deceased taxpayer's name, and the date of death across the top of the return.

A surviving spouse may file a joint return if the surviving spouse filed a joint federal income tax return. Write "Filing as surviving spouse" in the deceased spouse's signature block on the return. If both spouses died in 2003, their legal representative must file a final return. The Connecticut and federal filing status must be the same.

Relief From Joint Liability

In general, if you and your spouse file a joint income tax return you are both responsible for paying the full amount of tax, interest, and penalties due on your joint return. However, in very limited, specific cases, relief may be granted if you believe that all or any part of the amount due should be paid only by your spouse. You may request consideration by filing Form CT-8857, Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief). See Special Notice 99(15), Innocent Spouse Relief, Separation of Liability, and Equitable Relief.

Extension of Time to File

To request an extension of time to file your return, you must file Form CT-1040 EXT, Application for Extension of Time to File Connecticut Income Tax Return for Individuals, and pay all the tax you expect to owe on or before the due date. Visit: www.ct.gov/DRS to file your extension over the internet. If you pay your expected 2003 Connecticut income tax due by credit card, you do not need to file Form CT-1040 EXT. See Form CT-1040 EXT, included in this booklet.

Form CT-1040 EXT extends only the time to file your return; it does not extend the time to pay your tax due. See *Interest and Penalties*, on Page 14 if you do not pay all the tax due with your request for extension.

U.S. Citizens Living Abroad

If you are a U.S. citizen or resident living outside the U.S. and Puerto Rico, or if you are in the armed forces of the U.S. serving outside the U.S. and Puerto Rico, and are unable to file a Connecticut income tax return on time you must file **Form CT-1040 EXT**. You must also pay the amount of tax due on or before the original due date of the return.

Include with Form CT-1040 EXT a statement that you are a U.S. citizen or resident living outside the U.S. and Puerto Rico, or in the armed forces of the U.S. serving outside the U.S. and Puerto Rico, and that you qualify for a federal automatic two-month extension. If your application is approved, the due date will be extended for six months. If you are still unable to file your return, and you were granted an additional extension of time to file for federal purposes, you may file your Connecticut return using the federal extension due date. A copy of the federal Form 2350 approval notice must be attached to the front of your Connecticut return.

Extension of Time to Pay

You may request a six-month extension of time to pay the tax by filing **Form CT-1127**, *Application for Extension of Time for Payment of Income Tax*, on or before the due date of the original return.

Attach Form CT-1127 to the front of Form CT-1040EZ or Form CT-1040 EXT, and send it on or before the due date. As evidence of the need for extension, you must attach:

 An explanation of why you cannot borrow money to pay the tax due;

- A statement of your assets and liabilities; and
- An itemized list of your receipts and disbursements for the preceding three months.

If an extension of time to pay is granted and you pay all the tax due in full by the end of the extension period, a penalty will not be imposed. However, interest will accrue on any unpaid tax from the original due date. You should make payments as soon as possible to reduce the interest that you would otherwise owe. To ensure proper posting of your payment, write your Social Security Number(s) and "2003 Form CT-1040EZ" on the front of your check or money order. Mail payments to:

Department of Revenue Services Accounts Receivable Unit PO Box 5088 Hartford CT 06102-5088

Estimated Tax Payments

You must make estimated income tax payments if your Connecticut income tax (after tax credits) minus Connecticut tax withheld is more than \$500, and you expect your Connecticut income tax withheld to be less than your required annual payment for the 2004 taxable year.

Your required annual payment for the 2004 taxable year is the lesser of:

- 90% of the income tax shown on your 2004 Connecticut income tax return; or
- 100% of the income tax shown on your 2003 Connecticut income tax return, if you filed a 2003 Connecticut income tax return that covered a 12-month period.

You do **not** have to make estimated income tax payments if:

- You were a Connecticut resident during the 2003 taxable year, and you did not file a 2003 income tax return because you had no Connecticut income tax liability; **or**
- You were a nonresident or part-year resident with Connecticut source income during the 2003 taxable year and you did not file a 2003 income tax return because you had no Connecticut income tax liability.

If you were a nonresident or part-year resident and you did **not** have Connecticut source income during the 2003 taxable year, you **must** use 90% of the income tax shown on your 2004 Connecticut income tax return as your required annual payment.

Annualized Income Installment Method

If your income varies throughout the year, you may be able to reduce or eliminate the amount of your estimated tax payment for one or more periods by using the annualized income installment method. See **Informational Publication 2003(35)**, A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040 AES.

Filing Form CT-1040ES

Use **Form CT-1040ES**, *Estimated Connecticut Income Tax Payment Coupon for Individuals*, to make estimated Connecticut income tax payments for 2004. If you made estimated tax payments in 2003, you will automatically receive coupons for the 2004 taxable year in mid-January. They will be preprinted with your name, address, and Social Security Number. To ensure that your payments are properly credited, use the preprinted coupons.

If you did not make estimated tax payments in 2003, use **Form CT-1040ES**, included in this booklet, to make your first estimated income tax payment. If you file this form, additional preprinted coupons will be mailed to you.

You may pay your 2004 estimated Connecticut income tax payments by credit card. See **Form CT-1040ES**, included in this booklet.

To avoid making estimated tax payments, you may request that your employer withhold additional amounts from your wages to cover the taxes on other income. You can make this change by giving your employer a revised **Form CT-W4**, *Employee's Withholding Certificate*. For help in determining the correct amount of Connecticut withholding to be withheld from your wage income, see **Informational Publication 2004(1)**, *Is My Connecticut Withholding Correct?*

Special Rules for Farmers and Fishermen

If you are a farmer or fisherman (as defined in I.R.C. §6654(i)(2)) who is required to make estimated income tax payments, you must make **one** payment. Your payment is due on or before January 15, 2005, for the 2004 taxable year. The required installment is the lesser of 66²/₃% of the income tax shown on your 2004 Connecticut income tax return or 100% of the income tax shown on your 2003 Connecticut income tax return.

A farmer or fisherman who files a 2004 Connecticut income tax return on or before March 1, 2005, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for underpayment of estimated tax.

Farmers and fishermen who use these special rules **must** complete and attach **Form CT-2210**, *Underpayment of Estimated Tax by Individuals, Trusts, and Estates*, to their Connecticut income tax return to avoid being billed for interest on the underpayment of estimated income tax. Be sure to check **Form CT-2210**, Part I, Box D, and the box for **Form CT-2210** on the front of **Form CT-1040**. See **Informational Publication 2003(20)**, *Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax*.

Interest on Underpayment of Estimated Tax

You may be charged interest if you did not pay enough tax through withholding or estimated payments, or both, by any installment due date. This is true even if you are due a refund when you file your tax return. Interest is calculated separately for each installment. Therefore, you may owe interest for an earlier installment, even if you paid enough tax later to make up the underpayment. Interest at 1% (.01) per month or fraction of a month will be added to the tax due until the **earlier of** April 15, 2004, or the date on which the underpayment is paid.

A taxpayer who files a 2003 Connecticut income tax return on or before January 31, 2004, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for failing to make the estimated payment due January 15, 2004.

A farmer or fisherman (as defined in I.R.C. §6654(i)(2)) who is required to make estimated income tax payments will not be charged interest for failing to make the estimated payment due January 15, 2004, if he or she files a 2003 Connecticut income tax return on or before March 1, 2004, and pays in full the amount computed on the return as payable on or before that date.

Filing Form CT-2210

You may be charged interest if your 2003 Connecticut income tax (after tax credits) minus Connecticut tax withheld, is more than \$500. Use **Form CT-2210**, *Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates*, to calculate interest on the underpayment of estimated tax. **Form CT-2210** and detailed instructions are available from DRS. However, this is a complex form and you may prefer to have DRS calculate the interest. If so, do not file **Form CT-2210** and DRS will send you a bill.

Important: You may not file **Form CT-1040EZ** if you want to pay the interest calculated on **Form CT-2210** with your income tax return. Instead, you must file **Form CT-1040**.

Interest and Penalties

In general, interest and penalty apply to any portion of the tax that is not paid on or before the original due date of the return.

Interest

If you do not pay the tax when due, you will owe interest at 1% (.01) per month or fraction of a month until the tax is paid in full.

If you did not pay enough tax through withholding or estimated payments, or both, by any installment due date, you may be charged interest. This is true even if you are due a refund when you file your tax return. See *Interest on Underpayment of Estimated Tax*, above.

Interest on underpayment or late payment of tax cannot be waived.

Penalty for Late Payment or Late Filing

The penalty for late payment or underpayment of income or use tax is 10% (.10) of the tax due. If a request for an extension of time to file has been granted, you can avoid a penalty for failure to pay the full amount due by the original due date if you:

- Pay at least 90% (.90) of the income tax shown to be due on the return on or before the original due date of the return; **and**
- Pay the balance due with the return on or before the extended due date

If no tax is due, DRS may impose a \$50 penalty for the late filing of any return or report that is required by law to be filed.

2004 Estimated Tax	Due Dates	Due dates of installments and the amount of required payments for 2004 calendar year taxpayers are:	
April 15, 2004	25% of your require	ed annual payment	
June 15, 2004	25% of your required annual payment (A total of 50% of your required annual payment should be paid by this date.)		
September 15, 2004	25% of your required annual payment (A total of 75% of your required annual payment should be paid by this date.)		
January 15, 2005	25% of your required annual payment (A total of 100% of your required annual payment should be paid by this date.)		

An estimate will be considered timely filed if received on or before the due date, or if the date shown by the U.S. Postal Service cancellation mark is on or before the due date. Taxpayers who report on other than a calendar year basis, should use their federal estimated tax installment due dates. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Penalty for Failure to File

If you do not file your return and DRS files a return for you, the penalty for failure to file is 10% (.10) of the balance due or \$50, whichever is greater. If you are required to file **Form CT-1040X**, and fail to do so, a penalty may be imposed.

Waiver of Penalty

You may be able to have your penalty waived if the failure to file or pay tax on time was due to a reasonable cause and was not intentional or due to neglect. Interest **cannot** be waived. Before a penalty waiver can be granted, all tax and interest must be paid. All requests must include:

- A clear and complete written explanation;
- Your name and Social Security Number;
- The taxable filing period;
- The name of the original form filed or billing notice received; and
- Documentation supporting your explanation.

Attach your request to the **front** of your tax return **or** mail separately with a copy of your tax return to:

Department of Revenue Services Penalty Review Committee PO Box 5089 Hartford CT 06102-5089

Other Taxes You May Owe

The information that follows is intended to be a general description of other Connecticut taxes for which you may be liable. More detailed information is available by requesting the form or publication specified. Failure to pay these taxes, if you are liable for them, may subject you to civil and criminal penalties.

Connecticut Gift Tax (Form CT-709)

Gifts made during the calendar year by resident and nonresident individuals are subject to the Connecticut gift tax. Residents are subject to tax on all gifts of intangible property and of real and tangible personal property located in Connecticut. In general, gifts

made to any particular donee are not subject to the Connecticut gift tax unless the value of all such gifts to that donee during the calendar year exceeds \$11,000. The tax is computed on the fair market value of the property that was given. The donor is liable for the tax, but if the donor does not pay the tax, it may be collected from the donee. The tax is reported on, and paid upon the filing of **Form CT-709**, *Connecticut Gift Tax Return*. The return must be filed, and the gift tax paid, on or before April 15 annually, for gifts made during the preceding calendar year.

Connecticut Income Tax Withholding by Household Employers

Connecticut rules differ from federal rules. Household employers may not report and pay household employee withholding tax with their Connecticut income tax return. See **Special Notice 96(8)**, 1996 Legislative Changes Concerning "Nanny Tax" Withholding.

Business Entity Tax (Form OP-424)

For taxable years beginning on or after January 1, 2002, there is an annual business entity tax (BET) of \$250. For taxable years beginning on or after January 1, 2003, and prior to January 1, 2004, there is a 20% surtax on the BET. The sum of the BET and the surtax is \$300. The BET applies to each of the following entities, if required to file an annual report with the Connecticut Secretary of the State:

- S Corporation;
- Limited Liability Partnership;
- Limited Partnership; or
- Limited Liability Company, which is, for federal income tax purposes, either treated as a partnership if it has two or more members, or disregarded as an entity separate from its owner, if it has a single member.

See Special Notice 2002(11), Business Entity Tax, and Informational Publication 2003(15), Q & A on the Business Entity Tax, for more information.

	Desig	nated Contribu	tions	
AIDS RESEARCH EDUCATION FUND This fund assists research, education, and community service programs related to Acquired Immune Deficiency Syndrome (AIDS). The fund is administered by the Department of Public Health.	ORGAN TRANSPLANT FUND This fund assists Connecticut residents in paying for the unmet medical and ancillary needs of organ transplant candidates and recipients. The fund is administered by the Department of Social Services.	ENDANGERED SPECIES, NATURAL AREA PRESERVES, AND WATCHABLE WILDLIFE FUND This fund helps preserve, protect, and manage Connecticut's endangered plants and animals, wildlife and their habitats. The fund is administered by the Department of Environmental Protection.	BREAST CANCER RESEARCH AND EDUCATION FUND This fund assists research, education, and community service programs related to breast cancer. The fund is administered by the Department of Public Health.	SAFETY NET SERVICES FUND This fund protects the children of families who are no longer eligible to receive public assistance benefits. The fund is administered by the Department of Social Services.
To contribute directly send to:	To contribute directly send to:	To contribute directly send to:	To contribute directly send to:	To contribute directly send to:
Department of Public Health AIDS and Chronic Diseases Division MS #11APV PO Box 340308 Hartford CT 06134-0308	Department of Social Services Accounts Receivable 25 Sigourney Street Hartford CT 06106-5003	Department of Environmental Protection-Bureau of Administration Financial Management 79 Elm Street Hartford CT 06106-5127	Department of Public Health Breast and Cervical Cancer Early Detection Program, AIDS and Chronic Diseases Division MS #11 HLS PO Box 340308 Hartford CT 06134-0308	Department of Social Services Accounts Receivable 25 Sigourney Street Hartford CT 06106-5003
Make check payable to:	Make check payable to:	Make check payable to:	Make check payable to:	Make check payable to:
"Treasurer, State of Connecticut/AIDS Fund"	"Commissioner of Social Services/Organ Transplant Fund"	"DEP-Endangered Species/Wildlife Fund"	"Treasurer, State of Connecticut/Breast Cancer Fund"	"Commissioner of Social Services/Safety Net Fund"

Amended Returns

Use **Form CT-1040X**, *Amended Connecticut Income Tax Return*, to amend a previously filed Connecticut income tax return. If **Form CT-1040X** is filed to have an overpayment of Connecticut income tax refunded or credited, it must be filed before the Connecticut statute of limitations expires. Generally, the Connecticut statute of limitations for refunding or crediting any Connecticut income tax overpayment expires three years after the due date of the return, but if a timely request for an extension of time to file a return was filed, the statute of limitations expires three years after the extended due date of the return, or three years after the date of filing the return, whichever is earlier. If an amended return is not timely filed, a penalty may be imposed. Interest will also be assessed on any additional Connecticut income tax not paid on or before the due date. See *Interest and Penalties*, on Page 14.

The following circumstances require the filing of Form CT-1040X:

1.	The IRS or federal courts change or correct your federal income tax return, and the change or correction results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than 90 days after the final determination. If you file Form CT-1040X no later than 90 days after the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
2.	You filed a timely amended federal income tax return, and the amendment results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than 90 days after the date you filed your timely amended federal return. If you file Form CT-1040X no later than 90 days after the date of filing the timely amended federal income tax return, any Connecticut income tax overpayment resulting from filing the timely amended federal income tax return will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
3.	You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and the tax officials or courts of that qualifying jurisdiction made a change or correction to your income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	File Form CT-1040X no later than 90 days after the final determination. If you file Form CT-1040X no later than 90 days after the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
4.	You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and you filed a timely amended income tax return with that qualifying jurisdiction, and the amendment results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	File Form CT-1040X no later than 90 days after the date you filed your amended return with the qualifying jurisdiction. If you file Form CT-1040X no later than 90 days after the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
5.	If none of the above circumstances apply, but you made a mistake or omission on your Connecticut income tax return, and the mistake or omission results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than three years after the due date of your return, or if you filed a timely request for an extension of time to file, three years after the date of filing the return, or three years after the extended due date, whichever is earlier.

Do not file Form CT-1040X for any of the following reasons:

- To have an overpayment refunded instead of applied to next year's estimated tax or to change contributions made to designated funds. The elections you made on your original return cannot be changed by filing Form CT-1040X.
- To amend your Connecticut income tax return for an earlier year in order to claim a credit for income tax paid on income which was included in your Connecticut adjusted gross income for that year and which you repaid in a later taxable year. File Schedule CT-1040CRC, Claim of Right Credit, with your Connecticut income tax return for the later taxable year.

Financial Disability

If you are financially disabled, as defined in I.R.C. §6511(h)(2), the time for having an overpayment of Connecticut income tax refunded or credited to you is extended for as long as you are financially disabled. You are considered financially disabled if you are unable to manage your own affairs by reason of a medically determinable physical or mental impairment that has lasted or can be expected to last for a continuous period of not less than 12 months. You are not considered financially disabled during any period that your spouse or any other person is authorized to act on your behalf in financial matters.

2003 Connecticut Income Tax Tables



Calculates your tax for you!

If CT AG	31 is **		And yo	u are		If CT AC	31 is **		And you	ı are		If CT AC	3I is **		And yo	u are	
More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *
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Than	Than or Equal To	Single	Filing Separately	Household	Filing Jointly *	Than	Than or Equal To	Single	Filing Separately	Household	Filing Jointly *	Than	Than or Equal To	Single	Filing Separately	Household	Filing Jointly *
\$30	,000					\$33	,000			I		\$36	,000				
30,000	30,050	879	946	215	54	-	33,050	1149	1216	273	162	36,000		1419	1441	452	234
30,050 30,100	30,100 30,150	881 883	948 951	216 217	55 55	-	33,100 33,150	1151 1153	1218 1221	274 275	163 164	36,050 36,100		1421 1423	1443 1446	454 456	235 236
30,150	-	885	953	218	56	-	33,200	1155	1223	276	165	1 -	36,200	1425	1448	458	237
30,200	30,250	888	955	219	56		33,250	1158	1225	277	166		36,250	1428	1450	460	238
30,250	30.300	890	957	220	56	33.250	33,300	1160	1227	278	167	36.250	36,300	1430	1452	462	239
		892	960	221	57		33,350	1162	1230	279	168		36,350	1432	1455	464	240
30,350	-	894	962	222	57	′	33,400	1164	1232	280	169	_ ′	36,400	1434	1457	466	241
1 -	-	897	964	223 224	58 58	-	33,450	1167	1234	281 282	170		36,450	1437	1459	469 471	242
30,450	-	899	966			-	33,500	1169	1236		171	_	36,500	1439	1461	471	243
30,500 30,550	30,550 30,600	901 903	969 971	225 226	69 69	-	33,550 33,600	1171 1173	1239 1241	283 284	186 187	36,500 36,550	36,550 36,600	1441 1443	1464 1466	473 475	244 245
30,600	30,650	906	973	227	70	33,600	-	1173	1241	285	188	36,600		1445	1468	477	245
30,650	-	908	975	228	70	-	33,700	1178	1245	286	189	_ ′	36,700	1448	1470	479	247
30,700	-	910	978	229	71	-	33,750	1180	1248	287	190		36,750	1450	1473	481	248
30,750	30,800	912	980	230	71	33,750	33,800	1182	1250	288	191	36,750	36,800	1452	1475	483	249
1 -	-	915	982	231	72	-	33,850	1185	1252	289	192		36,850	1455	1477	486	250
1 -	-	917	984	232	72 73	-	33,900	1187	1254	290	193	1 -	36,900	1457	1479	488	251
30,900 30,950	-	919 921	987 989	233 234	73 73	,	33,950 34,000	1189 1191	1257 1259	291 292	194 195		36,950 37,000	1459 1461	1482 1484	490 492	252 253
000000000000000000000000000000000000000	,000	UZ.	000	201	10		,000	1101	1200	202	100	<u> </u>	,000	1101	1101	102	
31,000		969	1036	234	84		34,050	1239	1306	316	195		37,050	1486	1486	494	254
31,050	31,100	971	1038	235	85	34,050	34,100	1241	1308	317	196	1 1	37,100	1488	1488	496	255
31,100	-	973	1041	236	86	-	34,150	1243	1311	318	197	. ,	37,150	1491	1491	498	256
31,150 31,200	-	975 978	1043 1045	237 238	86 87	-	34,200 34,250	1245 1248	1313 1315	319 320	198 199		37,200 37,250	1493 1495	1493 1495	500 503	257 258
	-	980	1047	239	87	-	-				200	_	-	1497	1497	505	259
31,250 31,300	-	982	1047	239	88		34,300 34,350	1250 1252	1317 1320	321 322	200	37,300	37,300 37,350	1500	1500	505	260
31,350		984	1052	241	89	-	34,400	1254	1322	323	202	1 -	37,400	1502	1502	509	261
31,400	31,450	987	1054	242	89	34,400	34,450	1257	1324	324	203	37,400	37,450	1504	1504	511	262
31,450	31,500	989	1056	243	90	34,450	34,500	1259	1326	325	204	37,450	37,500	1506	1506	513	263
31,500	-	991	1059	244	102	-	34,550	1261	1329	349	205		37,550	1509	1509	515	264
31,550	-	993	1061	245	102	-	34,600	1263	1331	350	206	1 -	37,600	1511	1511	517	265
31,600 31,650		996 998	1063 1065	246 247	103 104	,	34,650 34,700	1266 1268	1333 1335	352 353	207 208		37,650 37,700	1513 1515	1513 1515	520 522	266 267
31,700	-	1000	1068	248	104	34,700	,	1270	1338	354	209		37,750	1518	1518	524	268
31,750	31,800	1002	1070	249	105	34,750	34,800	1272	1340	355	210	37,750	37,800	1520	1520	526	269
31,800	31,850	1005	1072	250	106	-	34,850	1275	1342	356	211		37,850	1522	1522	528	270
31,850		1007	1074	251	106		34,900	1277	1344	357	212		37,900	1524	1524	530	271
1 1	31,950 32,000	1009 1011	1077 1079	252 253	107 108	,	34,950 35,000	1279 1281	1347 1349	358 359	213 214	, ,	37,950 38,000	1527 1529	1527 1529	532 534	272 273
	,000	1011	1073	200	100		,000	1201	1040	339	214		,000	1323	1323	334	213
32,000		1059	1126	254	120		35,050	1329	1396	385	215		38,050	1531	1531	579	273
32,050		1061	1128	255	121	35,050	35,100	1331	1398	387	216		38,100	1533	1533	581	274
32,100		1063	1131	256	122		35,150	1333	1401	389	217		38,150	1536	1536	583	275
32,150 32,200		1065 1068	1133 1135	257 258	123 123	35,150 35,200	35,200 35,250	1335 1338	1403 1405	391 393	218 219		38,200 38,250	1538 1540	1538 1540	585 588	276 277
32,250		1070				35,250			1407	395			38,300		1542	590	278
1 1	32,300 32,350	1070	1137 1140	259 260	124 125	35,250 35,300	-	1340 1342	1407	395 397	220 221		38,300 38,350	1542 1545	1542	590 592	278 279
	32,400	1074	1142	261	126		35,400	1344	1412	399	222		38,400	1547	1547	594	280
32,400	32,450	1077	1144	262	126	35,400		1347	1414	401	223	38,400	38,450	1549	1549	596	281
32,450	-	1079	1146	263		35,450		1349	1416	403	224		38,500	1551	1551	598	282
32,500		1081	1149	264		35,500		1351	1419	430	225		38,550	1554	1554	600	283
32,550	32,600 32,650	1083 1086	1151 1153	265 266	141 142	35,550	35,600 35,650	1353 1356	1421 1423	432 435	226 227		38,600 38,650	1556 1558	1556 1558	602 605	284 285
32,650		1088	1153 1155	266 267		35,650		1358	1425	433	228		38,700	1560	1560	607	286
32,700		1090	1158	268		35,700		1360	1428	439	229		38,750	1563	1563	609	287
32,750	32,800	1092	1160	269	145	35,750	35,800	1362	1430	441	230	38,750	38,800	1565	1565	611	288
32,800	32,850	1095	1162	270		35,800	35,850	1365	1432	443	231	38,800	38,850	1567	1567	613	289
	32,900	1097	1164	271	146	35,850	-	1367	1434	445	232		38,900	1569	1569	615	290
	32,950	1099	1167	272	147		35,950	1369	1437	447	233		38,950	1572 1574	1572 1574	617	291
	33,000	1101 must a	1169 Iso bo u	273	148		36,000	1371	1439	449	234	J38,950	39,000	1574	1574	619 n the no	292 vt page
i i nis	column	ı must a	iso de u	sed by a	quality	ıng Wid	iow(er)							Con	unued o	n the ne	apsq 1x

If CT AG	il is **	And yo	u are			If CT AG	61 is **	And yo	ou are			If CT AC	61 is **	And yo	u are		
More	Less		Married	lland of	Married	More	Less	-	Married	Used of	Married	More	Less		Married	lland of	Married
Than	Than or Equal To	Single	Filing Separately	Head of Household	Filing Jointly *	Than	Than or Equal To	Single	Filing Separately	Head of Household	Filing Jointly *	Than	Than or Equal To	Single	Filing Separately	Head of Household	Filing Jointly *
\$39.						\$42	.000				,	\$45	,000				
39,000		1576	1576	664	293	42,000		1711	1711	919	460	45,000		1846	1846	1216	554
39,050	-	1578	1578	666	294	42,050		1713	1713	921	461	45,050	-	1848	1848	1218	556
39,100	-	1581	1581	668	295	42,100	-	1716	1716	923	462	45,100	-	1851	1851	1220	558
39,150 39,200		1583 1585	1583 1585	670 673	296 297	42,150 42,200	-	1718 1720	1718 1720	925 928	463 465	45,150 45,200	-	1853 1855	1853 1855	1222 1224	560 562
•	,											1	,				
39,250 39,300		1587 1590	1587 1590	675 677	298 299	42,250 42,300		1722 1725	1722 1725	930 932	466 467	45,250 45,300	-	1857 1860	1857 1860	1227 1229	564 566
39,350	-	1592	1592	679	300	42,350	-	1727	1727	934	469	45,350	-	1862	1862	1231	568
39,400	-	1594	1594	681	301	42,400	-	1729	1729	936	470	45,400	-	1864	1864	1233	571
39,450	39,500	1596	1596	683	302	42,450	42,500	1731	1731	938	471	45,450	45,500	1866	1866	1235	573
39,500	39,550	1599	1599	685	303	42,500	42,550	1734	1734	940	472	45,500	45,550	1869	1869	1252	575
39,550	-	1601	1601	687	304	42,550	-	1736	1736	942	474	45,550		1871	1871	1254	577
39,600 39,650		1603 1605	1603 1605	690 692	305 306	42,600 42,650	-	1738 1740	1738 1740	945 947	475 476	45,600 45,650	-	1873 1875	1873 1875	1256 1258	579 581
39,650 39,700	-	1608	1605	692 694	306 307	42,650 42,700	-	1740	1740	94 <i>7</i> 949	476 477	45,650 45,700	-	1875	1875	1258	583
39,750	-	1610	1610	696	308	42,750		1745	1745	951	479	45,750	,	1880	1880	1263	585
39,750 39,800		1612	1612	698	308	42,750		1745	1745	953	479 480	45,750	-	1882	1882	1265	588
39,850	,	1614	1614	700	310	42,850	,	1749	1749	955	481	45,850	,	1884	1884	1267	590
39,900	-	1617	1617	702	311	42,900	42,950	1752	1752	957	483	45,900	45,950	1887	1887	1269	592
39,950		1619	1619	704	312	42,950		1754	1754	959	484	45,950		1889	1889	1272	594
\$40,		1604	1604	740	207		,000	4750	4750	4004	405		,000	4004	1004	4200	EOC
40,000 40,050		1621 1623	1621 1623	749 751	337 338	43,000 43,050		1756 1758	1756 1758	1004 1006	485 486	46,000 46,050	,	1891 1893	1891 1893	1333 1335	596 598
40,100	-	1626	1626	753	339	43,100	-	1761	1761	1008	488	46,100	-	1896	1896	1338	600
40,150	40,200	1628	1628	755	340	43,150	43,200	1763	1763	1010	489	46,150	-	1898	1898	1340	602
40,200	40,250	1630	1630	758	341	43,200	43,250	1765	1765	1013	490	46,200	46,250	1900	1900	1342	605
40,250		1632	1632	760	342	43,250		1767	1767	1015	492	46,250	-	1902	1902	1344	607
40,300		1635	1635	762 764	343	43,300		1770	1770	1017	493	46,300	-	1905	1905	1347	609
40,350 40,400	-	1637 1639	1637 1639	764 766	344 345	43,350 43,400	-	1772 1774	1772 1774	1019 1021	494 495	46,350 46,400	-	1907 1909	1907 1909	1349 1351	611 613
40,450	-	1641	1641	768	346	43,450	-	1776	1776	1023	497	46,450	-	1911	1911	1353	615
40,500	40.550	1644	1644	770	372	43,500	43.550	1779	1779	1025	498	46,500	46.550	1914	1914	1356	617
40,550	,	1646	1646	772	373	43,550	-	1781	1781	1027	499	46,550	-	1916	1916	1358	619
40,600	-	1648	1648	775	374	43,600		1783	1783	1030	500	46,600	-	1918	1918	1360	622
40,650	-	1650 1653	1650 1653	777 779	375 376	43,650	,	1785 1788	1785 1788	1032 1034	502 503	46,650 46,700	-	1920 1923	1920 1923	1362 1365	624 626
40,700	-					43,700						1	,				
40,750 40.800	-,	1655 1657	1655 1657	781 783	377 379	43,750 43,800		1790 1792	1790 1792	1036 1038	504 506	46,750 46,800	46,800 46,850	1925 1927	1925 1927	1367 1369	628 630
40,850	- ,	1659	1659	785	380	43,850	-	1794	1794	1030	507	46,850	-	1929	1929	1371	632
40,900	,	1662	1662	787	381	43,900	,	1797	1797	1042	508	46,900	-	1932	1932	1374	634
40,950	41,000	1664	1664	789	382	43,950		1799	1799	1044	509	46,950		1934	1934	1376	636
\$41,		4000	4000		400		,000	4004	4004	4400	F44		,000	4000	4000	4400	000
41,000 41,050		1666 1668	1666 1668	834 836	409 410	44,000 44,050		1801 1803	1801 1803	1102 1104	511 513	47,000 47,050	-	1936 1938	1936 1938	1423 1425	639 641
41,100		1671	1671	838		44,100		1806	1806	1106	515	47,100		1941	1941	1428	643
41,150	41,200	1673	1673	840	412	44,150	44,200	1808	1808	1108	517	47,150	47,200	1943	1943	1430	645
41,200	41,250	1675	1675	843	413	44,200	44,250	1810	1810	1110	520	47,200	-	1945	1945	1432	647
41,250	-	1677	1677	845		44,250	-	1812	1812	1113	522	47,250	,	1947	1947	1434	649
41,300		1680	1680	847	416 417	44,300		1815	1815	1115	524 526	47,300	-	1950	1950	1437	651 653
41,350 41,400		1682 1684	1682 1684	849 851	417 418	44,350 44,400	,	1817 1819	1817 1819	1117 1119	526 528	47,350 47,400	-	1952 1954	1952 1954	1439 1441	653 656
41,450		1686	1686	853		44,450		1821	1821	1121	530	47,450		1956	1956	1443	658
41,500		1689	1689	855		44,500		1824	1824	1136	532	47,500		1959	1959	1446	660
41,550	-	1691	1691	857		44,550		1826	1826	1139	534	47,550	-	1961	1961	1448	662
41,600		1693	1693	860	449	44,600		1828	1828	1141	537	47,600	-	1963	1963	1450	664
41,650		1695	1695	862		44,650		1830	1830	1143	539	47,650		1965	1965	1452	666
41,700		1698	1698	864		44,700		1833	1833	1145	541	47,700		1968	1968	1455	668
41,750 41,800		1700 1702	1700 1702	866 868	453 455	44,750 44,800		1835 1837	1835 1837	1147	543 545	47,750 47,800		1970	1970 1972	1457	670 673
41,800 41,850		1702 1704	1702 1704	868 870	455 456	44,800 44,850		1837 1839	1837 1839	1149 1152	545 547	47,800 47,850	-	1972 1974	1972 1974	1459 1461	673 675
41,900		1704	1704	872		44,900		1842	1842	1154	549	47,900		1977	1977	1464	677
41,950		1709	1709	874	458	44,950		1844	1844	1156	551	47,950		1979	1979	1466	679
* This	column	must a	lso be u	sed by a	qualify	ing wid	low(er)							Con	tinued o	n the ne	xt page

If CT AG	l is **	And you	ı are			If CT AG	31 is **	And yo	u are			If CT AC	31 is **	And yo	u are		
More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *
\$48.	,000					\$51	,000				ı	\$54	,000				
48,000		1981	2003	1513	724	51,000	51,050	2187	2281	1783	1013	54,000		2476	2501	2053	1306
48,050	-	1983	2005	1515	726	51,050	-	2189	2283	1785	1015	54,050	-	2479	2504	2055	1308
48,100	-	1986	2008	1518	728	51,100	-	2191	2286	1788	1018	1 -	54,150	2481	2506	2058	1311
48,150 48,200	-	1988 1990	2010 2012	1520 1522	730 732	51,150 51,200	-	2194 2196	2288 2290	1790 1792	1020 1022	54,150	54,200 54,250	2484 2486	2509 2511	2060 2062	1313 1315
	-					1	-					,	,				
48,250	,	1992	2015	1524	734	51,250	-	2198	2293	1794	1024		54,300	2489	2514	2064	1317
48,300 48,350		1995 1997	2017 2019	1527 1529	736 738	51,300 51,350	-	2201 2203	2295 2298	1797 1799	1026 1029		54,350 54,400	2491 2494	2516 2519	2067 2069	1320 1322
48,400	-	1999	2019	1531	730 741	51,400	-	2205	2300	1801	1029	54,400	-	2494	2521	2009	1324
48,450	-	2001	2024	1533	743	51,450	-	2208	2303	1803	1033	54,450		2499	2524	2073	1326
48,500	-	2004	2048	1536	745	51,500		2234	2329	1806	1047	54,500	-	2526	2526	2076	1329
48,550 48,550	,	2004	2050	1538	747	51,550	-	2234	2323	1808	1047	1 '	54,600	2529	2529	2078	1331
48,600	-	2008	2053	1540	749	51,600	-	2238	2334	1810	1051		54,650	2531	2531	2080	1333
48,650	-	2010	2055	1542	751	51,650	-	2241	2336	1812	1054	1 -	54,700	2534	2534	2082	1335
48,700	48,750	2013	2057	1545	753	51,700	51,750	2243	2339	1815	1056	54,700	54,750	2536	2536	2085	1338
48,750	48,800	2015	2060	1547	755	51,750	51,800	2245	2341	1817	1058	54,750	54,800	2539	2539	2087	1340
-,	48,850	2017	2062	1549	758	51,800	,	2248	2343	1819	1060	54,800		2541	2541	2089	1342
48,850	48,900	2019	2064	1551	760	51,850	51,900	2250	2346	1821	1062	54,850	-	2544	2544	2091	1344
48,900	,	2022	2067	1554	762	51,900	-	2252	2348	1824	1065		54,950	2546	2546	2094	1347
48,950	************************	2024	2069	1556	764	51,950		2255	2351	1826	1067	54,950		2549	2549	2096	1349
	,000	0000	0001	4000	000		,000	0004	0077	4070	4400		,000	0554	0551	0440	4000
49,000		2026	2094	1603	809	52,000		2281	2377 2380	1873	1126		55,050	2551	2551 2554	2143	1396
49,050 49,100	-	2028 2031	2096 2098	1605 1608	811 813	52,050 52,100	-	2284 2286	2382	1875 1878	1128 1131	55,050 55,100	-	2554 2556	2554 2556	2145 2148	1398 1401
49,150	-	2033	2101	1610	815	52,150	-	2288	2385	1880	1133	55,150		2559	2559	2150	1403
49,200	-	2035	2103	1612	817	52,200	-	2291	2387	1882	1135	55,200		2561	2561	2152	1405
49,250	49.300	2037	2105	1614	819	52,250	52.300	2293	2390	1884	1137	55,250	55.300	2564	2564	2154	1407
49,300	,	2040	2108	1617	821	52,300	-	2295	2392	1887	1140	55,300		2566	2566	2157	1410
49,350	49,400	2042	2110	1619	823	52,350	52,400	2298	2395	1889	1142	55,350	55,400	2569	2569	2159	1412
49,400	-	2044	2112	1621	826	52,400	-	2300	2397	1891	1144	1 -	55,450	2571	2571	2161	1414
49,450	49,500	2046	2115	1623	828	52,450	52,500	2303	2400	1893	1146	55,450	55,500	2574	2574	2163	1416
49,500	49,550	2049	2140	1626	830	52,500	52,550	2329	2426	1896	1149	55,500	55,550	2576	2576	2166	1419
49,550		2051	2142	1628	832	52,550	-	2332	2429	1898	1151	55,550	-	2579	2579	2168	1421
49,600	-,	2053	2144	1630	834	52,600	-	2334	2431	1900	1153	55,600		2581	2581	2170	1423
49,650 49,700	-	2055 2058	2147 2149	1632 1635	836 838	52,650 52,700	-	2336 2339	2434 2436	1902 1905	1155 1158	55,650 55,700		2584 2586	2584 2586	2172 2175	1425 1428
	-					1	-					-	-				
49,750	,	2060	2151	1637	840	52,750	-	2341	2439	1907	1160	55,750		2589	2589	2177	1430
49,800 49,850	49,850	2062 2064	2154 2156	1639 1641	843 845	52,800 52,850	-	2344 2346	2441 2444	1909 1911	1162 1164	55,800	55,850 55,900	2591 2594	2591 2594	2179 2181	1432 1434
49,900	,	2067	2158	1644	847	52,900	-	2348	2446	1914	1167		55,950	2596	2596	2184	1437
49,950	,	2069	2161	1646	849	52,950	,	2351	2449	1916	1169	55,950	,	2599	2599	2186	1439
	,000						,000					\$56	,000				
50,000		2094	2186	1693	904	53,000	*	2378	2451	1963	1216	56,000		2601	2601	2233	1486
50,050		2096	2189	1695	906	53,050	-	2380	2454	1965	1218		56,100	2604	2604	2235	1488
50,100	,	2099	2191	1698	908	53,100		2383	2456	1968	1221	1 -	56,150	2606	2606	2238	1491
50,150		2101	2193	1700	911	53,150		2385	2459	1970	1223		56,200	2609	2609	2240	1493
50,200		2103	2196	1702	913	53,200		2387	2461	1972	1225	56,200		2611	2611	2242	1495
50,250	-	2106	2198	1704	915	53,250	-	2390	2464	1974	1227	56,250		2614	2614	2244	1497
50,300 50,350		2108 2110	2200 2203	1707 1709	917 919	53,300 53,350		2392 2395	2466 2469	1977 1979	1230 1232		56,350 56,400	2616 2619	2616 2619	2247 2249	1500 1502
50,350		2112	2205	1709	921	53,400		2393	2409	1979	1232	56,400		2621	2621	2249	1502
50,450		2115	2208	1713	923	53,450		2400	2474	1983	1236	56,450		2624	2624	2253	1506
50,500		2140	2233	1716	936	53,500		2427	2476	1986	1239	56,500		2626	2626	2256	1509
50,550	-	2140	2236	1718	939	53,550		2427	2479	1988	1239		56,600	2629	2629	2258	1511
50,600		2145	2238	1720	941	53,600	-	2432	2481	1990	1243		56,650	2631	2631	2260	1513
50,650		2147	2240	1722	943	53,650	53,700	2434	2484	1992	1245		56,700	2634	2634	2262	1515
50,700	50,750	2149	2243	1725	945	53,700	53,750	2437	2486	1995	1248	56,700	56,750	2636	2636	2265	1518
50,750	50,800	2152	2245	1727	947	53,750	53,800	2439	2489	1997	1250	56,750	56,800	2639	2639	2267	1520
50,800	50,850	2154	2248	1729	949	53,800	53,850	2441	2491	1999	1252	56,800	56,850	2641	2641	2269	1522
50,850		2156	2250	1731	952	53,850		2444	2494	2001	1254		56,900	2644	2644	2271	1524
50,900		2159	2252	1734	954	53,900		2446	2496	2004	1257	56,900		2646	2646	2274	1527
50,950		2161	2255	1736	956	53,950		2449	2499	2006	1259	56,950	57,000	2649	2649	2276	1529
* Ihis	column	must a	iso be u	sed by a	qualify	ıng wid	ow(er)							Con	tinued o	n the ne	xt page

If CT AG	l is **	And yo	u are			If CT AC	3I is **	And yo	ou are			If CT AC	GI is **	And yo	u are		
More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *
\$57.					Johns	\$60	,000				Jointry	\$63	,000				Jointry
57,000		2651	2651	2278	1576	60,000	•	2801	2801	2413	1846		63,050	2951	2951	2548	2116
57,050		2654	2654	2280	1578	60,050		2804	2804	2415	1848	-	63,100	2954	2954	2550	2118
57,100	-	2656	2656	2283	1581	60,100		2806	2806	2418	1851	1 -	63,150	2956	2956	2553	2121
57,150	-	2659	2659	2285	1583	60,150	-	2809	2809	2420	1853	-	63,200	2959	2959	2555	2123
57,200		2661	2661	2287	1585	60,200	-	2811	2811	2422	1855	1	63,250	2961	2961	2557	2125
57,250	-	2664	2664	2289	1587	-	60,300	2814	2814	2424	1857		63,300	2964	2964	2559	2127
57,300 57,350	-	2666 2669	2666 2669	2292 2294	1590 1592	60,300 60,350		2816 2819	2816 2819	2427 2429	1860 1862		63,350 63,400	2966 2969	2966 2969	2562 2564	2130 2132
57,400	′ .	2671	2671	2296	1594	60,400	-	2821	2821	2431	1864	-	63,450	2971	2971	2566	2134
57,450	-	2674	2674	2298	1596	60,450	60,500	2824	2824	2433	1866	-	63,500	2974	2974	2568	2136
57,500	57.550	2676	2676	2301	1599	60,500	60.550	2826	2826	2436	1869	63.500	63,550	2976	2976	2571	2139
57,550		2679	2679	2303	1601	60,550		2829	2829	2438	1871		63,600	2979	2979	2573	2141
57,600	-	2681	2681	2305	1603	60,600		2831	2831	2440	1873	-	63,650	2981	2981	2575	2143
57,650 57,700	-	2684	2684	2307	1605	60,650	-	2834	2834	2442	1875		63,700	2984	2984	2577	2145
57,700		2686	2686	2310	1608	60,700	-	2836	2836	2445	1878	1 1	63,750	2986	2986	2580	2148
57,750 57,900	-	2689	2689	2312	1610	60,750	,	2839	2839	2447	1880	-	63,800	2989	2989	2582	2150
57,800 57,850	-	2691 2694	2691 2694	2314 2316	1612 1614	60,800 60,850		2841 2844	2841 2844	2449 2451	1882 1884		63,850 63,900	2991 2994	2991 2994	2584 2586	2152 2154
57,900	-	2696	2696	2319	1617	60,900	-	2846	2846	2454	1887	1 -	63,950	2996	2996	2589	2157
57,950	58,000	2699	2699	2321	1619	60,950	61,000	2849	2849	2456	1889	63,950	64,000	2999	2999	2591	2159
\$58 ,	•						,000						,000				
58,000	,	2701	2701	2323	1666	61,000		2851	2851	2458	1936		64,050	3001	3001	2593	2206
58,050 58,100	-	2704 2706	2704 2706	2325 2328	1668 1671	61,050 61,100	-	2854 2856	2854 2856	2460 2463	1938 1941	-	64,100 64.150	3004 3006	3004 3006	2595 2598	2208 2211
58,150	,	2709	2709	2330	1673	61,150	-	2859	2859	2465	1943	. ,	64,200	3009	3009	2600	2213
58,200	58,250	2711	2711	2332	1675	61,200	61,250	2861	2861	2467	1945	64,200	64,250	3011	3011	2602	2215
58,250	58,300	2714	2714	2334	1677	61,250	61,300	2864	2864	2469	1947	64,250	64,300	3014	3014	2604	2217
58,300	-	2716	2716	2337	1680	61,300	-	2866	2866	2472	1950		64,350	3016	3016	2607	2220
58,350	-	2719	2719	2339	1682 1684	61,350	-	2869	2869 2871	2474	1952	-	64,400	3019	3019	2609	2222 2224
58,400 58,450	-	2721 2724	2721 2724	2341 2343	1686	61,400 61,450	-	2871 2874	2874	2476 2478	1954 1956	-	64,450 64,500	3021 3024	3021 3024	2611 2613	2224
58,500		2726	2726	2346	1689	61,500	-	2876	2876	2481	1959	1	64,550	3026	3026	2616	2229
58,550	-	2729	2729	2348	1691	61,550		2879	2879	2483	1961	-	64,600	3029	3029	2618	2231
58,600	-	2731	2731	2350	1693	61,600	-	2881	2881	2485	1963	1 -	64,650	3031	3031	2620	2233
58,650	-	2734	2734	2352	1695	61,650	-	2884	2884	2487	1965	-	64,700	3034	3034	2622	2235
58,700	58,750	2736	2736	2355	1698	61,700	-	2886	2886	2490	1968	64,700	64,750	3036	3036	2625	2238
58,750	-	2739	2739	2357	1700	61,750		2889	2889	2492	1970	,	64,800	3039	3039	2627	2240
58,800 58,850	-	2741 2744	2741 2744	2359 2361	1702 1704	61,800 61,850		2891 2894	2891 2894	2494 2496	1972 1974	-	64,850 64,900	3041 3044	3041 3044	2629 2631	2242 2244
58.900	,	2744	2744	2364		61,900		2896	2896	2499	1977		64,950	3044	3044	2634	2247
58,950	59,000	2749	2749	2366		61,950		2899	2899	2501	1979	64,950	,	3049	3049	2636	2249
\$59 ,							,000						,000				
59,000	,	2751	2751	2368	1756	62,000		2901	2901	2503	2026	65,000		3051	3051	2638	2296
59,050 59,100	-	2754 2756	2754 2756	2370 2373		62,050 62,100		2904 2906	2904 2906	2505 2508	2028 2031	65,050 65,100	65,100 65,150	3054 3056	3054 3056	2640 2643	2298 2301
59,150		2759	2759	2375		62,150		2909	2909	2510	2033	65,150		3059	3059	2645	2303
59,200		2761	2761	2377		62,200		2911	2911	2512	2035	65,200		3061	3061	2647	2305
59,250	59,300	2764	2764	2379	1767	62,250	62,300	2914	2914	2514	2037	65,250	65,300	3064	3064	2649	2307
59,300	-	2766	2766	2382	1770	62,300		2916	2916	2517	2040		65,350	3066	3066	2652	2310
59,350 59,400	-	2769 2771	2769 2771	2384 2386		62,350 62,400		2919 2921	2919 2921	2519 2521	2042 2044	-	65,400 65,450	3069 3071	3069 3071	2654 2656	2312 2314
59,400 59,450	-	2774	2774	2388		62,450		2921	2921	2523	2044	65,450	65,450 65.500	3071 3074	3074	2658	2314
59,500		2776	2776	2391		62,500		2926	2926	2526	2049	65,500		3076	3076	2661	2319
59,550		2779	2779	2393		62,550		2929	2929	2528	2051	65,550		3079	3079	2663	2321
59,600	59,650	2781	2781	2395	1783	62,600	62,650	2931	2931	2530	2053	65,600		3081	3081	2665	2323
59,650		2784	2784	2397		62,650		2934	2934	2532	2055		65,700	3084	3084	2667	2325
59,700		2786	2786	2400		62,700		2936	2936	2535	2058	65,700		3086	3086	2670	2328
59,750		2789	2789	2402		62,750		2939	2939	2537	2060	65,750		3089	3089	2672	2330
59,800 59,850	-	2791 2794	2791 2794	2404 2406	1792 1794	62,800 62,850		2941 2944	2941 2944	2539 2541	2062 2064	65,800 65,850	65,850 65,900	3091 3094	3091 3094	2674 2676	2332 2334
59,900		2796	2794	2400		62,900		2944	2944 2946	2544	2067		65,950	3094	3094	2679	2337
59,950		2799	2799	2411		62,950		2949	2949	2546	2069	65,950		3099	3099	2681	2339
* This	column	must a	lso be u	sed by a	/ala/ala/ala/ala/ala/ala/ala/ala/ala/al	arana arang ar								Con	tinued o	n the ne	xt page

If CT AC	6l is **	And vo	u are			If CT AC	31 is **	And vo	ou are			If CT AC	31 is **	And vo	u are		
	Less	7u ye	Married		Married		Less	7 u y	Married		Married		Less	7 90	Married		Married
More Than	Than or	Single	Filing	Head of Household	Filing	More Than	Than or	Single	Filing	Head of Household	Filing	More Than	Than or	Single	Filing	Head of Household	Filing
	Equal To		Separately		Jointly *		Equal To		Separately		Jointly *		Equal To		Separately		Jointly *
	,000	2404	2404	0000	0000		,000	2054	2054	0040	0050		,000	2404	2404	0050	0004
66,000 66,050	,	3101 3104	3101 3104	2683 2685	2386 2388	69,000 69,050	-	3251 3254	3251 3254	2818 2820	2656 2658		72,050 72,100	3401 3404	3401 3404	2953 2955	2881 2883
66,100	-	3106	3106	2688	2391	69,100	-	3256	3256	2823	2661	72,100	-	3406	3406	2958	2886
66,150	-	3109	3109	2690	2393	69,150		3259	3259	2825	2663		72,200	3409	3409	2960	2888
66,200	66,250	3111	3111	2692	2395	69,200	69,250	3261	3261	2827	2665	72,200	72,250	3411	3411	2962	2890
66,250	66,300	3114	3114	2694	2397	69,250	69,300	3264	3264	2829	2667	72,250	72,300	3414	3414	2964	2892
66,300		3116	3116	2697	2400	69,300	-	3266	3266	2832	2670		72,350	3416	3416	2967	2895
66,350	′	3119	3119	2699	2402	69,350	-	3269	3269	2834	2672	72,350		3419	3419	2969	2897
66,400 66,450	66,450 66,500	3121 3124	3121 3124	2701 2703	2404 2406	69,400 69,450	,	3271 3274	3271 3274	2836 2838	2674 2676		72,450 72,500	3421 3424	3421 3424	2971 2973	2899 2901
-	-					l -	-		3276			1	•				2904
66,500 66,550	-	3126 3129	3126 3129	2706 2708	2409 2411	69,500 69,550	-	3276 3279	3279	2841 2843	2679 2681		72,550 72,600	3426 3429	3426 3429	2976 2978	2904
-	66,650	3131	3131	2710	2413	69,600	-	3281	3281	2845	2683		72,650	3431	3431	2980	2908
66,650	66,700	3134	3134	2712	2415	69,650	69,700	3284	3284	2847	2685	72,650	72,700	3434	3434	2982	2910
66,700	66,750	3136	3136	2715	2418	69,700	69,750	3286	3286	2850	2688	72,700	72,750	3436	3436	2985	2913
66,750	,	3139	3139	2717	2420	69,750	,	3289	3289	2852	2690	72,750	-	3439	3439	2987	2915
66,800		3141	3141	2719	2422	69,800	-	3291	3291	2854	2692		72,850	3441	3441	2989	2917
66,850 66,900		3144 3146	3144 3146	2721 2724	2424 2427	69,850 69,900	-	3294 3296	3294 3296	2856 2859	2694 2697	72,850	72,900 72,950	3444 3446	3444 3446	2991 2994	2919 2922
66,950		3149	3149	2726	2429	69,950	-	3299	3299	2861	2699		73,000	3449	3449	2996	2924
000000000000000000000000000000000000000	,000					0.0000000000000000000000000000000000000	,000		-				,000				
67,000		3151	3151	2728	2476	,	70,050	3301	3301	2863	2746		73,050	3451	3451	2998	2926
67,050	′	3154	3154	2730	2478	-	70,100	3304	3304	2865	2748		73,100	3454	3454	3000	2928
67,100 67,150	-	3156 3159	3156 3159	2733 2735	2481 2483	-	70,150 70,200	3306 3309	3306 3309	2868 2870	2751 2753	73,100 73,150	73,150	3456 3459	3456 3459	3003 3005	2931 2933
67,200	-	3161	3161	2737	2485	-	70,250	3311	3311	2872	2755	73,200	-	3461	3461	3007	2935
67,250	67 300	3164	3164	2739	2487	70 250	70,300	3314	3314	2874	2757	73 250	73,300	3464	3464	3009	2937
67,300	-	3166	3166	2742	2490	-	70,350	3316	3316	2877	2760		73,350	3466	3466	3012	2940
67,350	-	3169	3169	2744	2492	-	70,400	3319	3319	2879	2762		73,400	3469	3469	3014	2942
67,400	-	3171	3171	2746	2494	-	70,450	3321	3321	2881	2764		73,450	3471	3471	3016	2944
67,450	-	3174	3174	2748	2496	l -	70,500	3324	3324	2883	2766		73,500	3474	3474	3018	2946
67,500 67,550		3176 3179	3176 3179	2751 2753	2499 2501	-	70,550 70,600	3326 3329	3326 3329	2886 2888	2769 2771		73,550 73,600	3476 3479	3476 3479	3021 3023	2949 2951
67,600	-	3181	3181	2755	2503	-	70,650	3331	3331	2890	2773		73,650	3481	3481	3025	2953
67,650	-	3184	3184	2757	2505	-	70,700	3334	3334	2892	2775	73,650	-	3484	3484	3027	2955
67,700	67,750	3186	3186	2760	2508	70,700	70,750	3336	3336	2895	2778	73,700	73,750	3486	3486	3030	2958
67,750	67,800	3189	3189	2762	2510	70,750	70,800	3339	3339	2897	2780	73,750	73,800	3489	3489	3032	2960
-	67,850	3191	3191	2764	2512	-	70,850	3341	3341	2899	2782		73,850	3491	3491	3034	2962
67,850	67,900 67,950	3194 3196	3194 3196	2766 2769	2514 2517	70,850 70,900	70,900	3344 3346	3344 3346	2901 2904	2784 2787		73,900 73,950	3494 3496	3494 3496	3036 3039	2964 2967
67,950		3199	3199	2771	2517	70,950		3349	3349	2904	2789	73,950		3499	3499	3041	2969
\$68	,000					\$71	,000					\$74	,000				
68,000	,	3201	3201	2773	2566		71,050	3351	3351	2908	2836	74,000	,	3501	3501	3077	2971
68,050		3204	3204	2775	2568	-	71,100	3354	3354	2910	2838	74,050		3504	3504	3079	2973
68,100 68,150	-	3206 3209	3206 3209	2778 2780	2571 2573	-	71,150 71,200	3356 3359	3356 3359	2913 2915	2841 2843	74,100 74,150	74,150 74,200	3506 3509	3506 3509	3081 3084	2976 2978
68,200		3211	3211	2782	2575	71,130		3361	3361	2917	2845		74,250	3511	3511	3086	2980
68,250		3214	3214	2784	2577	71,250		3364	3364	2919	2847	74,250		3514	3514	3088	2982
68,300	-	3216	3216	2787	2580		71,350	3366	3366	2922	2850	74,300	,	3516	3516	3091	2985
68,350		3219	3219	2789	2582		71,400	3369	3369	2924	2852	74,350		3519	3519	3093	2987
68,400		3221	3221	2791	2584	71,400		3371	3371	2926	2854		74,450	3521 3524	3521 3524	3095	2989
68,450		3224	3224	2793	2586	71,450		3374	3374	2928	2856	74,450		3524	3524	3097	2991
68,500 68,550		3226 3229	3226 3229	2796 2798	2589 2591		71,550 71,600	3376 3379	3376 3379	2931 2933	2859 2861		74,550 74,600	3526 3529	3526 3529	3134 3136	2994 2996
68,600		3231	3231	2800	2593	-	71,650	3381	3381	2935	2863		74,650	3531	3531	3138	2998
68,650		3234	3234	2802	2595	-	71,700	3384	3384	2937	2865		74,700	3534	3534	3141	3000
68,700	68,750	3236	3236	2805	2598	71,700	71,750	3386	3386	2940	2868	74,700	74,750	3536	3536	3143	3003
68,750	-	3239	3239	2807	2600		71,800	3389	3389	2942	2870		74,800	3539	3539	3145	3005
68,800		3241	3241	2809	2602	71,800		3391	3391	2944	2872	74,800		3541	3541	3148	3007
68,850 68,900		3244 3246	3244 3246	2811 2814	2604 2607	71,850 71,900	71,900 71,950	3394 3396	3394 3396	2946 2949	2874 2877	74,850 74,900	74,900 74,950	3544 3546	3544 3546	3150 3152	3009 3012
68,950		3246 3249	3246 3249	2816		71,950		3399	3399	2949 2951	2879		74,950 75,000	3549	3546 3549	3154	3012
000000000000000000	:00:00:00:00:00:00:00:00:00:00:00:00:00	000000000000000000000000000000000000000	000000000000000000000000000000000000000	sed by a		000000000000000000000000000000000000000			30			, ,	- ,- ••		tinued o		00000000

If CT AG	31 is **	And yo	u are			If CT AG	31 is **	And yo	ou are			If CT AC	31 is **	And yo	u are		
	Less	,	Married	Handat	Married		Less	,	Married	Heed of	Married		Less	,.	Married	Hd-f	Married
More Than	Than or Equal To	Single	Filing Separately	Head of Household	Filing Jointly *	More Than	Than or Equal To	Single	Filing Separately	Head of Household	Filing Jointly *	More Than	Than or Equal To	Single	Filing Separately	Head of Household	Filing Jointly *
\$75	,000		,		Jointry	\$ 78	,000				Jonney	\$21	,000		,		Jointry
75,000		3551	3551	3191	3016	78,000	•	3701	3701	3545	3151	1	81,050	3851	3851	3731	3286
75,050	75,100	3554	3554	3193	3018	78,050		3704	3704	3548	3153		81,100	3854	3854	3734	3288
-	75,150	3556	3556	3196	3021	78,100	-	3706	3706	3550	3156	1 -	81,150	3856	3856	3736	3291
75,150	-	3559	3559	3198	3023	78,150 78,200		3709	3709	3553	3158		81,200 81,250	3859	3859	3739 3741	3293 3295
75,200	-	3561	3561	3200	3025		ŕ	3711	3711	3555	3160	1 1	,	3861	3861		
75,250 75,300	-	3564 3566	3564 3566	3203 3205	3027 3030	78,250 78,300		3714 3716	3714 3716	3558 3560	3162 3165		81,300 81,350	3864 3866	3864 3866	3744 3746	3297 3300
-	75,400	3569	3569	3207	3032	78,350		3719	3719	3563	3167		81,400	3869	3869	3749	3302
75,400		3571	3571	3210	3034	78,400		3721	3721	3565	3169	1 -	81,450	3871	3871	3751	3304
75,450	75,500	3574	3574	3212	3036	78,450	78,500	3724	3724	3568	3171	81,450	81,500	3874	3874	3754	3306
75,500	75,550	3576	3576	3249	3039	78,500	78,550	3726	3726	3606	3174	81,500	81,550	3876	3876	3756	3309
75,550	-	3579	3579	3251	3041	78,550		3729	3729	3609	3176		81,600	3879	3879	3759	3311
75,600		3581	3581	3254	3043	78,600	-	3731	3731	3611	3178	1 -	81,650	3881	3881	3761	3313
75,650 75,700	-	3584 3586	3584 3586	3256 3258	3045 3048	78,650 78,700		3734 3736	3734 3736	3614 3616	3180 3183		81,700 81,750	3884 3886	3884 3886	3764 3766	3315 3318
-	-						ŕ					1 1	,				
75,750 75.800	75,800 75,850	3589 3591	3589 3591	3261 3263	3050 3052	78,750 78,800		3739 3741	3739 3741	3619 3621	3185 3187		81,800 81,850	3889 3891	3889 3891	3769 3771	3320 3322
75,850	-	3594	3594	3265	3054	78,850		3744	3744	3624	3189		81,900	3894	3894	3774	3324
75,900	75,950	3596	3596	3268	3057	78,900	78,950	3746	3746	3626	3192	81,900	81,950	3896	3896	3776	3327
75,950		3599	3599	3270	3059	78,950		3749	3749	3629	3194	5 0000000000000000000000000000000000000	82,000	3899	3899	3779	3329
	,000	2004	2004	2207	2004		,000	0754	0754	2024	2400		,000	2004	2004	2704	2224
76,000 76,050	76,100	3601 3604	3601 3604	3307 3310	3061 3063	79,000 79,050		3751 3754	3751 3754	3631 3634	3196 3198		82,050 82,100	3901 3904	3901 3904	3781 3784	3331 3333
	76,150	3606	3606	3312	3066	79,100	-	3756	3756	3636	3201		82,150	3906	3906	3786	3336
76,150	76,200	3609	3609	3314	3068	79,150	79,200	3759	3759	3639	3203	82,150	82,200	3909	3909	3789	3338
76,200	76,250	3611	3611	3317	3070	79,200	79,250	3761	3761	3641	3205	82,200	82,250	3911	3911	3791	3340
76,250	-	3614	3614	3319	3072	79,250		3764	3764	3644	3207		82,300	3914	3914	3794	3342
76,300		3616	3616	3321	3075	79,300	-	3766	3766	3646	3210	1 -	82,350	3916	3916	3796	3345
76,350 76,400	-	3619 3621	3619 3621	3324 3326	3077 3079	79,350 79,400		3769 3771	3769 3771	3649 3651	3212 3214		82,400 82,450	3919 3921	3919 3921	3799 3801	3347 3349
76,450	-	3624	3624	3329	3081	79,450		3774	3774	3654	3216		82,500	3924	3924	3804	3351
76.500	76,550	3626	3626	3366	3084	79,500	79.550	3776	3776	3656	3219	82.500	82,550	3926	3926	3806	3354
-	76,600	3629	3629	3368	3086	79,550		3779	3779	3659	3221		82,600	3929	3929	3809	3356
76,600	-	3631	3631	3371	3088	79,600		3781	3781	3661	3223		82,650	3931	3931	3811	3358
76,650 76,700	-	3634 3636	3634 3636	3373 3376	3090 3093	79,650 79,700		3784 3786	3784 3786	3664 3666	3225 3228		82,700 82,750	3934 3936	3934 3936	3814 3816	3360 3363
-	-					,	ŕ					1					
76,750 76,800	,	3639 3641	3639 3641	3378 3380	3095 3097	79,750 79,800		3789 3791	3789 3791	3669 3671	3230 3232		82,800 82,850	3939 3941	3939 3941	3819 3821	3365 3367
76,850	-	3644	3644	3383	3099	79,850	,	3794	3794	3674	3234	,	82,900	3944	3944	3824	3369
	76,950	3646	3646	3385	3102	79,900	,	3796	3796	3676	3237		82,950	3946	3946	3826	3372
76,950	77,000	3649	3649	3388	3104	79,950	80,000	3799	3799	3679	3239	82,950		3949	3949	3829	3374
	,000	2054	2054	2405	0400		,000	2004	2004	2004	2044		,000	2054	2054	2024	0070
	77,050 77,100	3651 3654	3651 3654	3425 3428	3106 3108	80,000 80,050		3801 3804	3801 3804	3681 3684	3241 3243		83,050 83,100	3951 3954	3951 3954	3831 3834	3376 3378
	77,150	3656	3656	3430	3111	80,100		3806	3806	3686	3246	83,100	83,150	3956	3956	3836	3381
77,150	-	3659	3659	3433	3113	80,150		3809	3809	3689	3248		83,200	3959	3959	3839	3383
77,200	77,250	3661	3661	3435	3115	80,200		3811	3811	3691	3250		83,250	3961	3961	3841	3385
77,250		3664	3664	3437	3117	80,250		3814	3814	3694	3252		83,300	3964	3964	3844	3387
77,300 77,350	77,350 77,400	3666 3669	3666 3669	3440 3442	3120 3122	80,300 80,350		3816 3819	3816 3819	3696 3699	3255 3257		83,350 83,400	3966 3969	3966 3969	3846 3849	3390 3392
77,400	,	3671	3671	3445	3124	80,400		3821	3821	3701	3257		83,450	3971	3971	3851	3394
77,450		3674	3674	3447	3126	80,450		3824	3824	3704	3261		83,500	3974	3974	3854	3396
77,500	77,550	3676	3676	3485	3129	80,500	80,550	3826	3826	3706	3264	83,500	83,550	3976	3976	3856	3399
77,550	77,600	3679	3679	3488	3131	80,550		3829	3829	3709	3266		83,600	3979	3979	3859	3401
	77,650	3681	3681	3490	3133	80,600		3831	3831	3711	3268		83,650	3981	3981	3861	3403
77,650 77,700		3684 3686	3684 3686	3492 3495	3135 3138	80,650 80,700		3834 3836	3834 3836	3714 3716	3270 3273		83,700 83,750	3984 3986	3984 3986	3864 3866	3405 3408
77,750		3689	3689	3497	3140	80,750		3839	3839	3719	3275		83,800	3989	3989	3869	3410
	77,850	3691	3691	3500	3140	80,800		3841	3841	3719	3275 3277		83,850	3991	3999	3871	3410
	77,900	3694	3694	3502	3144	80,850		3844	3844	3724	3279		83,900	3994	3994	3874	3414
77,900	77,950	3696	3696	3505	3147	80,900	80,950	3846	3846	3726	3282	83,900	83,950	3996	3996	3876	3417
77,950		3699	3699	3507	3149	80,950		3849	3849	3729	3284	83,950	84,000	3999	3999	3879	3419
* This	column	must a	lso be u	sed by a	qualify	ing wid	low(er)							Con	tinued o	n the ne	xt page

If CT AG	6l is **	And yo	u are			If CT AG	31 is **	And yo	ou are			If CT AC	3I is **	And yo	u are		
More	Less		Married	Head of	Married	More	Less		Married	Head of	Married	More	Less		Married	Head of	Married
Than	Than or Equal To	Single	Filing Separately	Household	Filing Jointly *	Than	Than or Equal To	Single	Filing Separately	Household	Filing Jointly *	Than	Than or Equal To	Single	Filing Separately	Household	Filing Jointly *
\$84	.000				,	\$87	.000					\$90	,000				
	84,050	4001	4001	3881	3421	87,000		4151	4151	4031	3556		90,050	4301	4301	4181	3691
84,050	. ,	4004	4004	3884	3423	87,050	,	4154	4154	4034	3558	1 1	90,100	4304	4304	4184	3693
84,100		4006	4006	3886	3426 3428	87,100		4156	4156	4036 4039	3561	1 -	90,150	4306 4309	4306 4309	4186 4189	3696 3698
84,150 84,200		4009 4011	4009 4011	3889 3891	3426 3430	87,150 87,200		4159 4161	4159 4161	4039 4041	3563 3565	1 .	90,200 90,250	4309 4311	4309	4109	3700
84,250	,	4014	4014	3894	3432	87,250	-	4164	4164	4044	3567	-	90,300	4314	4314	4194	3702
84,300	,	4014	4014	3896	3435	87,300		4166	4166	4044	3570	-	90,350	4314	4314	4196	3702
84,350		4019	4019	3899	3437	87,350		4169	4169	4049	3572	1 .	90,400	4319	4319	4199	3707
84,400	84,450	4021	4021	3901	3439	87,400	87,450	4171	4171	4051	3574	90,400	90,450	4321	4321	4201	3709
84,450	84,500	4024	4024	3904	3441	87,450	87,500	4174	4174	4054	3576	90,450	90,500	4324	4324	4204	3711
84,500	,	4026	4026	3906	3444	87,500		4176	4176	4056	3579	1 1	90,550	4326	4326	4206	3714
1 -	84,600	4029	4029	3909	3446	87,550		4179	4179	4059	3581	1 .	90,600	4329	4329	4209	3716
84,600 84,650	-	4031 4034	4031 4034	3911 3914	3448 3450	87,600 87,650		4181 4184	4181 4184	4061 4064	3583 3585	90,600	90,650 90,700	4331 4334	4331 4334	4211 4214	3718 3720
84,700		4036	4036	3916	3453	87,700		4186	4186	4066	3588	1 1	90,750	4336	4336	4216	3723
84,750	84.800	4039	4039	3919	3455	87,750	-	4189	4189	4069	3590	-	90,800	4339	4339	4219	3725
84,800		4041	4041	3921	3457	87,800		4191	4191	4071	3592		90,850	4341	4341	4221	3727
84,850	-	4044	4044	3924	3459	87,850	-	4194	4194	4074	3594	1 -	90,900	4344	4344	4224	3729
84,900		4046	4046	3926	3462	87,900		4196	4196 4199	4076	3597	-	90,950	4346	4346	4226 4229	3732
84,950 \$85	,000	4049	4049	3929	3464	87,950 \$88	.000	4199	4199	4079	3599		91,000 ,000	4349	4349	4223	3734
	85,050	4051	4051	3931	3466		88,050	4201	4201	4081	3601		91,050	4351	4351	4231	3736
85,050	-	4054	4054	3934	3468	88,050		4204	4204	4084	3603	1 .	91,100	4354	4354	4234	3738
85,100	-	4056	4056	3936	3471	88,100		4206	4206	4086	3606	1 .	91,150	4356	4356	4236	3741
85,150	-	4059	4059	3939	3473	88,150	-	4209	4209	4089	3608	1 -	91,200	4359	4359	4239	3743
85,200		4061	4061	3941	3475	88,200	-	4211	4211	4091	3610	-	91,250	4361	4361	4241	3745
85,250 85,300	-	4064 4066	4064 4066	3944 3946	3477 3480	88,250 88,300	88,300	4214 4216	4214 4216	4094 4096	3612 3615	-	91,300 91,350	4364 4366	4364 4366	4244 4246	3747 3750
85,350		4069	4069	3949	3482	88,350		4219	4219	4099	3617	1 .	91,400	4369	4369	4249	3752
85,400	-	4071	4071	3951	3484	88,400		4221	4221	4101	3619	1 1	91,450	4371	4371	4251	3754
85,450	85,500	4074	4074	3954	3486	88,450	88,500	4224	4224	4104	3621	91,450	91,500	4374	4374	4254	3756
85,500		4076	4076	3956	3489	-	88,550	4226	4226	4106	3624	91,500	91,550	4376	4376	4256	3759
85,550		4079	4079	3959	3491	88,550		4229	4229	4109	3626	1 .	91,600	4379	4379	4259	3761
85,600 85,650	-	4081 4084	4081 4084	3961 3964	3493 3495	88,600 88,650		4231 4234	4231 4234	4111 4114	3628 3630	1 .	91,650 91,700	4381 4384	4381 4384	4261 4264	3763 3765
85,700	-	4086	4086	3966	3498	88,700		4236	4236	4116	3633	1 -	91,750	4386	4386	4266	3768
85,750	85,800	4089	4089	3969	3500	88,750	88.800	4239	4239	4119	3635	91.750	91,800	4389	4389	4269	3770
,	85,850	4091	4091	3971	3502	88,800	,	4241	4241	4121	3637	1 -	91,850	4391	4391	4271	3772
85,850	-	4094	4094	3974	3504	88,850		4244	4244	4124	3639	,	91,900	4394	4394	4274	3774
1 -	85,950	4096	4096	3976	3507	88,900	-	4246	4246	4126	3642	1 1	91,950	4396	4396	4276	3777
85,950 \$86	,000	4099	4099	3979	3509	88,950 ¢ 80	,000	4249	4249	4129	3644		92,000 2, 000	4399	4399	4279	3779
86,000		4101	4101	3981	3511	89,000		4251	4251	4131	3646		92,050	4401	4401	4281	3781
86,050	86,100	4104	4104	3984	3513	89,050	89,100	4254	4254	4134	3648	92,050	92,100	4404	4404	4284	3783
86,100		4106	4106	3986	3516	89,100		4256	4256	4136	3651		92,150	4406	4406	4286	3786
86,150 86,200		4109 4111	4109 4111	3989 3991	3518 3520	89,150 89,200		4259 4261	4259 4261	4139 4141	3653 3655		92,200 92,250	4409 4411	4409 4411	4289 4291	3788 3790
86,250			4114	3994	3522	89,250			4264	4144		-	92,300		4414	4291	3790
86,300		4114 4116	4114	3994 3996	3522 3525	-	89,300 89,350	4264 4266	4264 4266	4144	3657 3660	-	92,300 92,350	4414 4416	4414	4294 4296	3792 3795
86,350		4119	4119	3999		89,350		4269	4269	4149	3662		92,400	4419	4419	4299	3797
86,400	-	4121	4121	4001	3529	89,400		4271	4271	4151	3664		92,450	4421	4421	4301	3799
86,450		4124	4124	4004	3531	89,450		4274	4274	4154	3666		92,500	4424	4424	4304	3801
86,500		4126	4126	4006	3534	89,500	,	4276	4276	4156	3669	1 '	92,550	4426	4426	4306	3804
86,550 86,600		4129 4131	4129 4131	4009 4011	3536 3538	89,550 89,600		4279 4281	4279 4281	4159 4161	3671 3673	-	92,600 92,650	4429 4431	4429 4431	4309 4311	3806 3808
86,650	-	4134	4134	4014	3540	89,650		4284	4284	4164	3675		92,700	4434	4434	4314	3810
86,700	-	4136	4136	4016		89,700		4286	4286	4166	3678		92,750	4436	4436	4316	3813
86,750	86,800	4139	4139	4019	3545	89,750	89,800	4289	4289	4169	3680	92,750	92,800	4439	4439	4319	3815
86,800		4141	4141	4021	3547	89,800		4291	4291	4171	3682		92,850	4441	4441	4321	3817
86,850	-	4144	4144	4024	3549	89,850		4294	4294	4174	3684		92,900	4444	4444	4324	3819
86,900 86,950	-	4146 4149	4146 4149	4026 4029	3552 3554	89,900 89,950		4296 4299	4296 4299	4176 4179	3687 3689		92,950 93,000	4446 4449	4446 4449	4326 4329	3822 3824
				sed by a				7200	7200	7110	5505	J-,330	30,000		tinued o		
		aot a	<u></u> u	 	<u>-</u>		·~··(~·/										F-3c

If CT AG	31 is **	And you	ı are			If CT AC	31 is **	And yo	u are			If CT AC	3I is **	And yo	u are		
More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *
\$93	.000					\$96	.000					\$99	,000				
93,000		4451	4451	4331	3826	96,000	96,050	4601	4601	4481	4005	99,000		4751	4751	4631	4415
93,050	-	4454	4454	4334	3828	96,050	-	4604	4604	4484	4007	99,050		4754	4754	4634	4417
93,100	-	4456	4456	4336	3831	96,100	-	4606	4606	4486	4010	99,100	-	4756	4756	4636	4420
93,150	-	4459 4461	4459	4339	3833 3835	96,150 96,200		4609	4609 4611	4489 4491	4012 4014	99,150		4759 4761	4759 4761	4639	4422
93,200			4461	4341			,	4611				99,200	-		4761	4641	4424
93,250	-	4464	4464	4344	3837	96,250	,	4614	4614	4494	4017	99,250		4764	4764	4644	4427
93,300 93,350	-	4466 4469	4466 4469	4346 4349	3840 3842	96,300 96,350	-	4616 4619	4616 4619	4496 4499	4019 4021	99,300 99,350		4766 4769	4766 4769	4646 4649	4429 4432
93,400	-	4409	4409	4351	3844	96,400	-	4621	4621	4501	4021	99,400	-	4771	4771	4651	4434
93,450	-	4474	4474	4354	3846	96,450	-	4624	4624	4504	4026	99,450		4774	4774	4654	4437
93,500		4476	4476	4356	3849	96,500	-	4626	4626	4506	4072	99,500	-	4776	4776	4656	4485
93,550	,	4479	4479	4359	3851	96,550	,	4629	4629	4509	4074	99,550	,	4779	4779	4659	4487
93,600	-	4481	4481	4361	3853	96,600	,	4631	4631	4511	4077	99,600		4781	4781	4661	4490
93,650	93,700	4484	4484	4364	3855	96,650	96,700	4634	4634	4514	4079	99,650	99,700	4784	4784	4664	4492
93,700	93,750	4486	4486	4366	3858	96,700	96,750	4636	4636	4516	4081	99,700	99,750	4786	4786	4666	4495
93,750	93,800	4489	4489	4369	3860	96,750	96,800	4639	4639	4519	4084	99,750	99,800	4789	4789	4669	4497
93,800	,	4491	4491	4371	3862	96,800	,	4641	4641	4521	4086	99,800	,	4791	4791	4671	4499
93,850	-	4494	4494	4374	3864	96,850	-	4644	4644	4524	4088	99,850	-	4794	4794	4674	4502
93,900	,	4496	4496	4376	3867	96,900	-	4646	4646	4526	4091	99,900		4796	4796	4676	4504
93,950		4499	4499	4379	3869	96,950		4649	4649	4529	4093	99,950		4799	4799	4679	4507
\$94 94,000	,000	4501	4501	4381	3871	\$97 97,000	,000	4651	4651	4531	4140		0,000 100,050	4801	4801	4681	4555
94,000	-	4501 4504	4501	4381	3873	97,000	-	4654	4654	4531 4534	4140	100,000	,	4804	4804	4684	4555 4558
94,100	. ,	4506	4506	4386	3876	97,100	,	4656	4656	4536	4144		100,100	4806	4806	4686	4560
94,150	-	4509	4509	4389	3878	97,150	-	4659	4659	4539	4147		100,200	4809	4809	4689	4563
94,200	94,250	4511	4511	4391	3880	97,200	97,250	4661	4661	4541	4149	100,200	100,250	4811	4811	4691	4565
94,250	94,300	4514	4514	4394	3882	97,250	97,300	4664	4664	4544	4151	100,250	100,300	4814	4814	4694	4568
94,300	94,350	4516	4516	4396	3885	97,300	97,350	4666	4666	4546	4154	100,300	100,350	4816	4816	4696	4570
94,350	94,400	4519	4519	4399	3887	97,350	97,400	4669	4669	4549	4156	100,350	100,400	4819	4819	4699	4573
94,400	-	4521	4521	4401	3889	97,400	-	4671	4671	4551	4158	1 -	100,450	4821	4821	4701	4575
94,450	94,500	4524	4524	4404	3891	97,450	97,500	4674	4674	4554	4161	100,450	100,500	4824	4824	4704	4578
94,500	′	4526	4526	4406	3894	97,500	-	4676	4676	4556	4208	100,500	,	4826	4826	4706	4626
94,550	,	4529	4529	4409	3896	97,550		4679	4679	4559	4210	100,550	,	4829	4829	4709	4629
94,600 94,650	-	4531 4534	4531 4534	4411 4414	3898 3900	97,600 97,650	-	4681 4684	4681 4684	4561 4564	4212 4215	100,600 100,650	100,650 100,700	4831 4834	4831 4834	4711 4714	4631 4634
94,700	-	4536	4536	4416	3903	97,700	-	4686	4686	4566	4217	100,000	,	4836	4836	4716	4636
-		4539	4539	4419	3905	_	-	4689	4689	4569	4219	1	100,800	4839	4839	4719	4639
94,750 94,800	-	4539 4541	4539 4541	4421	3905	97,750 97,800	-	4691	4691	4509 4571	4219	100,750	,	4841	4841	4719	4641
94,850	,	4544	4544	4424	3909	97,850	,	4694	4694	4574	4224	100,850	,	4844	4844	4724	4644
94,900	,	4546	4546	4426	3912	97,900	-	4696	4696	4576	4226		100,950	4846	4846	4726	4646
94,950	95,000	4549	4549	4429	3914	97,950	98,000	4699	4699	4579	4229	100,950	101,000	4849	4849	4729	4649
	,000						,000						1,000				
95,000		4551	4551	4431	3916	98,000		4701	4701	4581	4276		101,050	4851	4851	4731	4651
95,050		4554	4554	4434	3918	98,050	,	4704	4704 4706	4584	4279		101,100	4854	4854	4734	4654
95,100 95,150	-	4556 4559	4556 4559	4436 4439	3921 3923	98,100 98,150	,	4706 4709	4706 4709	4586 4589	4281 4283		101,150 101,200	4856 4859	4856 4859	4736 4739	4656 4659
95,200		4559 4561	4559 4561	4439 4441	3925 3925	98,200		4709 4711	4709 4711	4569 4591	4286 4286	101,150		4859 4861	4859 4861	4739 4741	4659 4661
		4564	4564	4444		98,250			4714	4594			101,300				
95,250 95,300		4564 4566	4564 4566	4444 4446	3927 3930	98,250 98,300	,	4714 4716	4714 4716	4594 4596	4288 4290		101,300	4864 4866	4864 4866	4744 4746	4664 4666
95,350	-	4569	4569	4449	3932	98,350		4719	4719	4599	4293		101,330	4869	4869	4749	4669
95,400	-	4571	4571	4451	3934	98,400		4721	4721	4601	4295		101,450	4871	4871	4751	4671
95,450	-	4574	4574	4454	3936	98,450		4724	4724	4604	4298	101,450	101,500	4874	4874	4754	4674
95,500	95,550	4576	4576	4456	3939	98,500	98,550	4726	4726	4606	4345	101,500	101,550	4876	4876	4756	4676
95,550	95,600	4579	4579	4459	3941	98,550	98,600	4729	4729	4609	4348	101,550	101,600	4879	4879	4759	4679
95,600	-	4581	4581	4461	3943	98,600		4731	4731	4611	4350		101,650	4881	4881	4761	4681
95,650		4584	4584	4464	3945	98,650		4734	4734	4614	4352		101,700	4884	4884	4764	4684
95,700		4586	4586	4466	3948	98,700		4736	4736	4616	4355		101,750	4886	4886	4766	4686
95,750		4589	4589	4469	3950	98,750		4739	4739	4619	4357		101,800	4889	4889	4769	4689
95,800		4591 4504	4591 4504	4471 4474	3952	98,800		4741 4744	4741 4744	4621 4624	4360		101,850	4891	4891	4771 4774	4691 4604
95,850 95,900	-	4594 4596	4594 4596	4474 4476	3954 3957	98,850 98,900		4744 4746	4744 4746	4624 4626	4362 4364		101,900 101,950	4894 4896	4894 4896	4774 4776	4694 4696
95,950		4596 4599	4596 4599	4476 4479	395 <i>1</i> 3959	98,950		4746 4749	4746 4749	4629	4364 4367		101,950	4899 4899	4896 4899	4776 4779	4696 4699
		*********		sed by a				10	10	.020						ION SCH	
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TAX CALCULATION SCHEDULE

1. Enter CONNECTICUT AGI (Form CT-1040EZ, Line 3)	1	00
2. Enter Personal Exemption (From Table A, Exemptions)	2	00
3. Connecticut Taxable Income (Subtract Line 2 from Line 1. If less than zero, enter "0.")	3	00
4. Connecticut Income Tax (See Table B, Connecticut Income Tax)	4	00
5. Enter Decimal Amount (From Table C, Personal Tax Credits). If zero, enter "0."	5	
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6	00
7. INCOME TAX (Subtract Line 6 from Line 4). Enter this amount on Form CT-1040EZ, Line 4.	7	00

Need help completing this schedule?
Visit the DRS Web site at www.ct.gov/DRS and have your income tax instantly calculated for you.

TABLE A - EXEMPTIONS FOR 2003 TAXABLE YEAR

Use your filing status shown on the front of your return and your CONNECTICUT AGI (From Tax Calculation Schedule, Line 1) to determine your exemption.

	Single		Married Filing	Jointly/Quali	fied Widow(er)	Marri	ed Filing Sep	arately	He	ead of Househ	old
CONNEC	TICUT AGI		CONNEC	TICUT AGI		CONNEC	TICUT AGI		CONNEC.	TICUT AGI	
More Than	Less Than Or Equal To	EXEMPTION	More Than	Less Than Or Equal To	EXEMPTION	More Than	Less Than Or Equal To	EXEMPTION	More Than	Less Than Or Equal To	EXEMPTION
\$ 0 \$25,000 \$26,000 \$27,000 \$28,000 \$30,000 \$31,000 \$32,000 \$33,000 \$34,000 \$35,000 \$36,000 \$37,000	\$25,000 \$26,000 \$27,000 \$28,000 \$30,000 \$31,000 \$33,000 \$35,000 \$35,000 \$36,000 \$37,000 and up	\$12,500 \$11,500 \$10,500 \$ 9,500 \$ 8,500 \$ 7,500 \$ 6,500 \$ 4,500 \$ 3,500 \$ 2,500 \$ 1,500 \$ 0	\$ 0 \$48,000 \$49,000 \$50,000 \$51,000 \$52,000 \$53,000 \$54,000 \$55,000 \$57,000 \$57,000 \$60,000 \$61,000 \$62,000 \$63,000 \$64,000 \$65,000 \$65,000 \$66,000 \$67,000 \$68,000 \$67,000 \$69,000 \$71,000	\$48,000 \$49,000 \$50,000 \$51,000 \$52,000 \$53,000 \$54,000 \$55,000 \$56,000 \$59,000 \$60,000 \$61,000 \$63,000 \$64,000 \$65,000 \$66,000 \$67,000 \$67,000 \$68,000 \$69,000 \$69,000 \$71,000 and up	\$24,000 \$23,000 \$22,000 \$21,000 \$21,000 \$19,000 \$18,000 \$17,000 \$16,000 \$14,000 \$13,000 \$11,000 \$10,000 \$9,000 \$ 8,000 \$ 7,000 \$ 6,000 \$ 4,000 \$ 3,000 \$ 1,000 \$ 1,000	\$ 0 \$24,000 \$25,000 \$26,000 \$27,000 \$28,000 \$30,000 \$31,000 \$32,000 \$33,000 \$34,000 \$35,000	\$24,000 \$25,000 \$26,000 \$27,000 \$28,000 \$30,000 \$31,000 \$32,000 \$34,000 \$35,000 and up	\$12,000 \$11,000 \$10,000 \$ 9,000 \$ 8,000 \$ 7,000 \$ 6,000 \$ 5,000 \$ 4,000 \$ 2,000 \$ 1,000 \$ 0	\$ 0 \$38,000 \$49,000 \$41,000 \$42,000 \$43,000 \$44,000 \$45,000 \$47,000 \$47,000 \$50,000 \$51,000 \$52,000 \$53,000 \$54,000 \$55,000 \$55,000	\$38,000 \$39,000 \$40,000 \$41,000 \$42,000 \$43,000 \$44,000 \$45,000 \$48,000 \$49,000 \$50,000 \$51,000 \$52,000 \$53,000 \$54,000 \$55,000 \$55,000 \$56,000 and up	\$19,000 \$18,000 \$17,000 \$15,000 \$15,000 \$13,000 \$12,000 \$11,000 \$10,000 \$ 9,000 \$ 8,000 \$ 7,000 \$ 6,000 \$ 4,000 \$ 3,000 \$ 2,000 \$ 1,000 \$ 0

TABLE B - CONNECTICUT INCOME TAX FOR 2003 TAXABLE YEAR

Use your filing status shown on the front of your return.

Single/Married Filing Separately	Married Filing Jointly/Qualifying Widow(er)	Head of Household
If the amount on Line 3 of the Tax Calculation Schedule is:	If the amount on Line 3 of the Tax Calculation Schedule is:	If the amount on Line 3 of the Tax Calculation Schedule is:
Less than or equal to \$10,000, multiply by .03.	Less than or equal to \$20,000, multiply by .03.	Less than or equal to \$16,000, multiply by .03.
More than \$10,000, multiply the excess over \$10,000 by .05 and add \$300.00.	More than \$20,000, multiply the excess over \$20,000 by .05 and add \$600.00.	More than \$16,000, multiply the excess over \$16,000 by .05 and add \$480.00.
EXAMPLE: If the amount on Line 3 is \$13,000 enter \$450.00 on Line 4. \$13,000 - \$10,000 = \$3,000 \$3,000 x .05 = \$150.00 \$150.00 + \$300.00 = \$450.00	EXAMPLE: If the amount on Line 3 is \$22,500 enter \$725.00 on Line 4. \$22,500 - \$20,000 = \$2,500 \$2,500 x .05 = \$125.00 \$125.00 + \$600.00 = \$725.00	EXAMPLE: If the amount on Line 3 is \$20,000 enter \$680.00 on Line 4. \$20,000 - \$16,000 = \$4,000 \$4,000 x .05 = \$200.00 \$200.00 + \$480.00 = \$680.00

TABLE C - PERSONAL TAX CREDITS FOR 2003 TAXABLE YEAR

Use your filing status shown on the front of your return and your CONNECTICUT AGI (From Tax Calculation Schedule, Line 1) to determine your decimal amount.

	-										al amount.
	Single		Married Filing	Jointly/Qualif	ied Widow(er)	Marri	ed Filing Sepa	rately	He	ad of Househo	old
CONNECT	ICUT AGI	DECIMAL	CONNEC	TICUT AGI	DECIMAL	CONNECT	TICUT AGI	DECIMAL	CONNECT	TICUT AGI	DECIMAL
More Than	Less Than Or Equal To	AMOUNT	More Than	Less Than Or Equal To	AMOUNT	More Than	Less Than Or Equal To	AMOUNT	More Than	Less Than Or Equal To	AMOUNT
\$12,500	\$15,600	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$15,600	\$16,100	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$16,100	\$16,600	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$16,600	\$17,100	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$17,100	\$17,600	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$17,600	\$18,100	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$18,100	\$18,600	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$18,600	\$19,100	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$19,100	\$20,800	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$20,800	\$21,300	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$21,300	\$21,800	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$21,800	\$22,300	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$22,300	\$26,000	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$26,000	\$26,500	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$26,500	\$27,000	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$27,000	\$27,500	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$27,500	\$28,000	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$28,000	\$50,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$50,000	\$50,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$50,500	\$51,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$51,000	\$51,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$51,500	\$52,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$52,000	\$52,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$52,500	\$53,000 \$53,500	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000 \$54,500	.04	\$76,500	\$77,000	.04
\$53,000	\$53,500 \$54,000	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500 \$52,000	.03	\$77,000	\$77,500	.03
\$53,500	\$54,000 \$54,500	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000 \$52,500	.02	\$77,500	\$78,000	.02
\$54,000	\$54,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$54,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

2003 TAXPAYER QUESTIONNAIRE

Department of Revenue Services, Taxpayer Services Division, PO Box 2987, Hartford CT 06104-2987

A MESSAGE FROM COMMISSIONER PAM LAW

Your evaluation of the services provided by the Department of Revenue Services (DRS) will help us serve you better. We appreciate receiving your comments and suggestions at any time, but especially as you complete your income tax return. Please include this questionnaire with your return (**do not staple it to the return**) or mail it to the above address.

Please rate your contacts wi	•	Excellent	Good	Fair	Poor
DRS Web site (www.ct.gov/DRS)					
WebFile (on DRS Web site)					
Federal/State Electronic Filing					
Recorded Tax Information (CON)	N-TAX Telephone Systen	n)			
Telephone Assistance from a DI	RS Representative				
Walk-in Assistance at a DRS Off	ice				
Informational Publications					
Obtaining Connecticut Tax Forn	ns				
Please explain your rating for any	category if Fair or Po	oor:			
Other Comments:					
Check the form you complete	ed for the 2003 ta	xable vear:			
☐ TELEFILE ☐ CT-104		CT-1040	☐ CT-1040ľ	NR/PY	□ CT-70
NSTRUCTION BOOKLET	Strongly Agree	Agree	Disagr	ee	Strongly Disagre
nformation is well organized	0	0	0		0
Instructions are easy to follow	0	0	0		0
Examples are clear	0	0	0		0
FORM					
Form is easy to complete	0	0	0		0
Form is well designed	•	•	0		0
Please explain your rating for any	category if you disag	ree or strongly di	sagree:		
	o for changes for the	2004 Connection	t tax forms, ir	nstructions a	and publication
Please list any suggestions you hav	e ioi changes ioi ine	2004 Connecticu			
Please list any suggestions you hav	e for changes for the				
Please list any suggestions you hav	e for changes for the	2004 Connecticu	, 		
Please list any suggestions you hav	e for changes for the	2004 Connecticu			
				uing in the o	rdor of their
What additional services sh		n the future?(wing in the o	rder of their
What additional services sh importance to you.)	ould DRS offer in 1 = most important — 4	n the future? (I		wing in the o	rder of their
What additional services sh importance to you.) Direct Payment of Tax Due for payment:	ould DRS offer in 1 = most important — 4 aper returns	n the future? (I = least important)	Rate the follow	_	_

PROPERTY TAX CREDIT LIMITATION WORKSHEET

Important: Enter the amount from **Form CT-1040EZ**, *Schedule 1 EZ - Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle*, Line 23 on Line 25, and **do not complete this worksheet if your filing status is:**

Single and your Connecticut AGI is	\$54,500 or less
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Otherwise, complete the following:

1.	Enter the amount reported on Form CT-1040EZ , <i>Schedule 1 EZ</i> , Line 23	1.	.00
2.	Enter the decimal amount for your filing status and Connecticut AGI from the Limitation Table exactly as it appears below. (If zero, stop here. Your credit is not limited.)	2.	
3.	Multiply Line 1 by Line 2. Enter the result here and on Form CT-1040EZ , <i>Schedule 1 EZ</i> , Line 24.	3.	.00

PROPERTY TAX CREDIT LIMITATION TABLE

Use your filing status on the front of your tax return and your Connecticut AGI - Form CT-1040EZ, Line 3.

Example 1: If your filing status is Single and your Connecticut AGI is \$55,000, enter .10 on Line 2.

Example 2: If your filing status is Married filing jointly and your Connecticut AGI is \$121,000 enter .30 on Line 2.

Example 3: If your filing status is Single and your Connecticut AGI is \$54,500, do not complete this worksheet.

	SINGLE		MARRIED FILING JOINTLY			
If you are Si	ingle and your Conn	ecticut AGI is:	If you are Married Filing Jointly and your Connecticut AGI is:			
More Than \$0 \$54,500 \$64,500 \$74,500 \$84,500 \$94,500 \$104,500 \$114,500 \$124,500 \$134,500 \$144,500	Less Than or Equal to \$54,500 \$64,500 \$74,500 \$84,500 \$104,500 \$114,500 \$124,500 \$134,500 \$144,500 and up	Decimal Amount 0 .10 .20 .30 .40 .50 .60 .70 .80 .90	More Than \$0 \$100,500 \$110,500 \$120,500 \$130,500 \$140,500 \$150,500 \$160,500 \$170,500 \$180,500	Less Than or Equal to \$100,500 \$110,500 \$120,500 \$130,500 \$140,500 \$150,500 \$160,500 \$170,500 \$180,500 \$190,500 and up	Decimal Amount 0 .10 .20 .30 .40 .50 .60 .70 .80 .90 1.00	
MARRIED FILING SEPARATELY If you are Married Filing Separately and your Connecticut AGI is:			HEAD OF HOUSEHOLD			
If you are Married Fil	ing Separately <u>and ye</u>	our Connecticut AGI is:	If you are Head of Household and your Connecticut AGI is:			

	More	Less Than
<u>Than</u>	or Equal to	Decimal Amount
\$0	\$50,250	0
\$50,250	\$55,250	.10
\$55,250	\$60,250	.20
\$60,250	\$65,250	.30
\$65,250	\$70,250	.40
\$70,250 \$75,250	\$75,250 \$20,250	.50
\$75,250 \$80,250	\$80,250	.60
\$80,250 \$85,250	\$85,250 \$90,250	.70 .80
\$90,250	\$95,250 \$95,250	.90 .90
\$95,250	and up	1.00

CONNECTICUT TAX ASSISTANCE

FOR TAX INFORMATION

- Visit the DRS Web site at: www.ct.gov/DRS
- Call CONN-TAX:

 1-800-382-9463 (in-state) or
 860-297-5962 (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Personal taxpayer assistance is available during business hours listed below. Extended hours are available. Call CONN-TAX or visit our Web site for details.

Write to:

Department of Revenue Services Taxpayer Services Division 25 Sigourney Street Hartford CT 06106-5032

WALK-IN OFFICES

For free assistance or forms, visit our offices from Monday through Friday, 8:00 a.m. to 5:00 p.m. For pre-recorded directions to DRS offices, call CONN-TAX and press 3. If you require special accommodations, please advise the DRS representative.

BRIDGEPORT HAMDEN
10 Middle Street 3074 Whitney Avenue, Bldg. #2
203-336-7890 203-287-8243
HARTFORD NORWICH

HARTFORD NORWICH 25 Sigourney Street 860-297-5962 2 Cliff Street 860-889-2669

> WATERBURY Rowland State Government Center 55 West Main Street, Suite 100 203-805-6789

For questions about **federal taxes**, contact the Internal Revenue Service (IRS) at 1-800-829-1040 or visit: **www.irs.gov** To order **federal tax forms**, call: 1-800-829-3676.

FORMS AND PUBLICATIONS

May be obtained anytime by using any of the following resources:

Internet

Preview and download forms and publications from the DRS Web site at www.ct.gov/DRS

DRS TaxFax

Call **860-297-5698** from the handset attached to your fax machine and select from the menu; or

Telephone

From a touch-tone phone call: **1-800-382-9463** (in-state) and select **Option 2**, or **860-297-4753** (from anywhere).

ELECTRONIC FILING OPTIONS



File your federal and Connecticut returns together using *e-file*! Visit:

www.irs.gov/efile



File **Form CT-1040 EXT** over the internet using WebFile. Visit:

www.ct.gov/DRS

Check this booklet for additional details!

STATEWIDE SERVICES

For information on statewide services and programs, visit the ConneCT Web site at **www.ct.gov**

DEPARTMENT OF REVENUE SERVICES MISSION STATEMENT

The Mission of the Connecticut Department of Revenue Services is to administer the tax laws of the State of Connecticut and collect the tax revenues in the most cost effective manner; achieve the highest level of voluntary compliance through accurate, efficient, and courteous customer services; and perform in a manner which instills public confidence in the integrity, and fairness of the state's tax programs.

Department of Revenue Services State of Connecticut 25 Sigourney Street Hartford CT 06106-5032

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